Date: 02-09-2026

To,

National Stock Exchange of India Limited,
Exchange Plaza, Plot no. C/1, G Block,
BKC, Bandra (E), Mumbai – 400 051
NSE Symbol: UNIVAFOODS

BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai- 400 001
Scrip Code: 526683

Subject: Submission of Annual Report along with Notice of 35th Annual General Meeting.

Dear Sir/Madam,

Pursuant to Regulations 30 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Report of the Company for the Financial Year 2025-26, including the Notice convening the 35th Annual General Meeting of the Company.

You are requested to take the above information on record.

Thanking you,
Yours Faithfully,

For **Univa Foods Limited**

DEEPAK BABULAL KHARWAD

Digitally signed by DEEPAK BABULAL KHARWAD

Deepak Babulal Kharwad

Director

DIN: 08134487

Encl: as above

UNIVA FOODS

UNIVA FOODS LIMITED

Annual Report 2025-2026

BOARD AND MANAGEMENT

- Mr. Deepak Babulal Kharwad - Non-Executive Non-Independent Director
- Mr. Pravin Chandraprakash Chauhan – Managing Director & Chief Financial Officer
- Mr. Jignesh Keshav Barot – Non - Executive Independent Director
- Ms. Rinku Rajendra Saini – Non - Executive Independent Director
- Gunjan Jain - Company Secretary and Compliance Officer

STATUTORY AUDITORS

M/s. B. M. Gattani & Co., Chartered Accountants

SECRETARIAL AUDITORS

M/s. Ajay Yadav and Associates, Company Secretary

REGISTRAR & SHARE TRANSFER AGENTS

M/s. MUFG Intime India Private Limited
(Formerly known as Link Intime India Private Limited)
C-101, 247 Park, L.B.S Marg Vikhroli (West),
Mumbai-400083
Phone: 912249186000
Fax: 912249186060
Email: investor.helpdesk@in.mpms.mufg.com
Website: www.in.mpms.mufg.com

REGISTERED OFFICE

B-702, 7th Floor, Neelkanth Business Park, Kirol Village,
Near Bus Depot, Vidyavihar (W), Mumbai, Maharashtra, India, 400086

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Univa Foods Limited
Regd. Office: B-702, 7th Floor, Neelkanth Business Park, Kirol Village, Near Bus Depot, Vidyavihar (W), Mumbai – 400086. I CIN: L55101MH1991PLC063265
Contact No.: +91 8928039945 I Email Id: univafoods@gmail.com I Website: www.univafoods.co.in

NOTICE OF THE 35TH ANNUAL GENERAL MEETING

Notice is hereby given that the 35th Annual General Meeting of the Members of Univa Foods Limited will be held on Saturday, 26th September, 2026 at 04:00 P.M. (IST) through Video Conferencing (VC)/ Other Audio Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS:

1. **To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026 together with the Reports of the Board of Directors and the Auditors thereon;**

   "RESOLVED THAT the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon, as circulated to the Members, be and are hereby received, considered and adopted."

2. **To appoint a Director in place of Mr. Deepak Babulal Kharwad, who retires by rotation and, being eligible, offers himself for re-appointment;**

   "RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any of the Companies Act, 2013, Mr. Deepak Babulal Kharwad (DIN: 08134487), who retires by rotation at this Annual General Meeting and, being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

3. **Appointment of Mr. Pravin Chauhan as a Director of the Company;**

   To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution**:

   "RESOLVED THAT pursuant to Sections 152, 161 and other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder, including any statutory modification(s) or re-enactment thereof for the time being in force, and based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, Mr. Pravin Chauhan (DIN: 11439345), who was appointed as an Additional Director of the Company with effect from March 11, 2026 and who holds office up to the date of this Annual General Meeting pursuant to Section 161 of the Companies Act, 2013, and in respect of whom the Company has received a notice in writing under Section 160 of the Act proposing his candidature for the office of Director, be and is hereby appointed as a Director of the Company, liable to retire by rotation.

   RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and are hereby severally authorised to file the necessary forms, returns and documents with the Registrar of Companies and the Stock Exchanges and to do all such acts, deeds, matters and things as may be necessary, expedient or incidental for giving effect to this Resolution."

4. **Appointment of Mr. Pravin Chauhan as Managing Director of the Company;**

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution**;

"RESOLVED THAT pursuant to Sections 196, 197, 198 and 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, consent of the Members be and is hereby accorded to the appointment of Mr. Pravin Chauhan (DIN: 11439345) as the Managing Director of the Company for a period of five (5) years with effect from March 11, 2026 up to March 10, 2031, on the terms and conditions set out in the Explanatory Statement annexed to this Notice.

RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and are hereby severally authorised to file the necessary forms, returns and documents and to do all such acts, deeds, matters and things as may be necessary or expedient to give effect to this Resolution."

5. **Appointment of Mr. Jignesh Keshav Barot as Non-Executive Independent Director;**

To consider and if thought fit, to pass with or without modifications, the following resolution as a ***Special*** **Resolution:**

"RESOLVED THAT pursuant to Sections 149, 150, 152 and 161 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013, the Companies (Appointment and Qualification of Directors) Rules, 2014, Regulations 16(1)(b), 17, 25 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s) or re-enactment thereof for the time being in force, and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, Mr. Jignesh Keshav Barot (DIN: 08184643), who was appointed as an Additional Director in the category of Non-Executive Independent Director of the Company with effect from April 2, 2026 and who has submitted a declaration that he meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations, be and is hereby appointed as a Non-Executive Independent Director of the Company for a term of five (5) consecutive years commencing from April 2, 2026 to April 1, 2031, not liable to retire by rotation.

RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and file all necessary forms and returns as may be necessary for giving effect to this Resolution."

6. **Appointment of Ms. Rinku Saini as Non-Executive Independent Director;**

To consider and if thought fit, to pass with or without modifications, the following resolution as a ***Special*** **Resolution:**

"RESOLVED THAT pursuant to Sections 149, 150, 152 and 161 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013, the Companies (Appointment and Qualification of Directors) Rules, 2014, Regulations 16(1)(b), 17, 25 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s) or re-enactment thereof for the time being in force, and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, Ms. Rinku Saini (DIN: 11059678), who was appointed as an Additional Director in the category of Non-Executive Independent Director of the Company with effect from April 2, 2026 and who has submitted a declaration that she meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations, be and is hereby appointed as a Non-Executive Independent Director of the Company for a term of five (5) consecutive years commencing from April 2, 2026 to April 1, 2031, not liable to retire by rotation.

RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and file all necessary forms and returns as may be necessary for giving effect to this Resolution."

By Order of the Board
For Univa Foods Limited

Deepak Babulal Kharwad
Chairperson and Director
DIN: 08134487

Date: 11-08-2026
Place: Mumbai

NOTES

1. The Ministry of Corporate Affairs ("MCA"), vide its applicable General Circulars issued from time to time permitting companies to conduct Annual General Meetings through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM"), has permitted companies to hold AGMs through VC/OAVM without the physical presence of Members at a common venue.

   Accordingly, in compliance with the applicable provisions of the Companies Act, 2013 ("Act"), the rules made thereunder, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the applicable MCA Circulars, the 35th AGM of the Company is being held through VC/OAVM. The Registered Office of the Company shall be deemed to be the venue of the AGM.

2. In terms of the MCA Circulars, the physical attendance of Members has been dispensed with and, accordingly, the facility for appointment of proxies by the Members will not be available for the AGM. Hence, the Proxy Form and Attendance Slip are not annexed to this Notice.

   Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act. Since the AGM is being held through VC/OAVM, the Route Map does not form part of this Notice.

3. Institutional/Corporate Members (i.e. other than individuals/HUF/NRI, etc.) intending to authorise their representatives to attend the AGM through VC/OAVM and vote through remote e-voting/e-voting during the AGM are requested to send a scanned certified copy (PDF/JPG format) of the relevant Board Resolution/Authority Letter, etc., together with the attested specimen signature(s) of the duly authorised representative(s), to the Scrutinizer at csaj.associates74@gmail.com with a copy marked to the Company at univafoods@gmail.com.

4. In accordance with the MCA Circulars, the Company has made necessary arrangements for the Members to register/update their e-mail addresses for receiving the Notice of the AGM and other electronic communications. Members whose e-mail addresses are not registered are requested to register/update the same with their respective Depository Participant(s) in case shares are held in dematerialised form and with the Registrar and Share Transfer Agent ("RTA") in case shares are held in physical form.

5. In compliance with the applicable MCA Circulars and Regulation 36(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Notice of the 35th Annual General Meeting together with the Annual Report for the Financial Year 2025-26 is being sent through electronic mode to those Members whose e-mail addresses are registered with the Company, the Registrar and Share Transfer Agent ("RTA") and/or the Depository Participants.

   Further, a letter containing the web-link, including the exact path where the complete Annual Report is available, is being sent to those Members whose e-mail addresses are not registered with the Company, RTA or Depository Participants.

   The Notice of the AGM and the Annual Report will also be available on the website of the Company at www.univafoods.co.in, on the websites of the Stock Exchanges on which the securities of the Company are listed and on the website of CDSL at www.evotingindia.com.

6. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended, Regulation 44 of the SEBI Listing Regulations and the applicable MCA and SEBI Circulars, the Company is providing the facility of remote e-voting to its Members in respect of all the businesses to be transacted at the AGM.

   For this purpose, the Company has engaged Central Depository Services (India) Limited ("CDSL") as the authorised agency for facilitating voting through electronic means. The facility of remote e-voting as well as e-voting during the AGM shall be provided by CDSL.

7. The Company has appointed Mr. Ajay Yadav, Proprietor of Ajay Yadav & Associates, Practising Company Secretaries, Membership No. A75958 and Certificate of Practice No. 27919, as the Scrutinizer for conducting the remote e-voting and e-voting process during the AGM in a fair and transparent manner.

   The Scrutinizer may be contacted at csaj.associates74@gmail.com.

8. The Company has engaged Central Depository Services (India) Limited ("CDSL") as the agency to provide the remote e-voting and in AGM e-voting facility and the instructions for e-voting are provided as part of this Notice.

9. The voting rights of the Members shall be in proportion to their shareholding in the paid-up equity share capital of the Company as on the cut-off date, i.e. Saturday, September 19, 2026.

   A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date shall be entitled to avail the facility of remote e-voting as well as e-voting during the AGM.

10. Any person who becomes a Member of the Company after dispatch of the Notice and holds shares as on the cut-off date, i.e. Saturday, September 19, 2026, may obtain the login credentials and follow the procedure for remote e-voting as provided in the e-voting instructions forming part of this Notice.

11. The Members of the Company can join the AGM through VC/OAVM 15 minutes before and up to 15 minutes after the scheduled time of commencement of the AGM by following the procedure mentioned in this Notice.

12. The facility of participation at the AGM through VC/OAVM will be made available to at least 1,000 Members of the Company on first come first served basis. This will not include large Members (Members holding 2% or more shares of the Company), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of various Committees of the Company, Auditors etc. who are allowed to attend the AGM without any restriction.

13. The attendance of the Members at the AGM through VC/OAVM will be counted for the purpose of determining the quorum under Section 103 of the Act.

14. Members who would like to express their views or ask questions during the AGM may register themselves as speakers by sending their request, mentioning their name, DP ID and Client ID/Folio No., e-mail address and mobile number, to univafoods@gmail.com on or before Saturday, September 12, 2026.

15. In terms of Section 72 of the Companies Act, 2013 and Rule 19 of the Companies (Share Capital and Debentures) Rules, 2014, every holder of securities of the Company may, at any time, nominate, in the prescribed manner, a person to whom his/her securities of the Company shall vest in the event of his/her death. Members, who wish to avail of this facility, may fill in the prescribed Form No. SH-13 and forward the same to MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited)

16. Members are advised to exercise due diligence and notify the Company/RTA of any change in their address or other particulars and of the demise of any Member, as soon as possible. Members are also advised not to leave their demat accounts dormant for long and to periodically verify their holdings with their respective Depository Participant(s).

17. The Notice calling the AGM and the Annual Report for FY 2025-26 shall be available on the website of the Company at www.univafoods.co.in, on the websites of the Stock Exchanges on which the securities of the Company are listed and on the website of CDSL at www.evotingindia.com.

18. All documents referred to in the accompanying Notice and the Explanatory Statement shall be available for inspection electronically without any fee by the Members from the date of circulation of this Notice up to the date of the AGM. Members seeking to inspect such documents may send an e-mail to univafoods@gmail.com.

19. As per the applicable provisions of the SEBI Listing Regulations and SEBI Circulars, requests for transfer of securities shall be processed only in dematerialised form, except in cases of transmission, transposition or such other cases as may be permitted under the applicable regulations. Members holding shares in physical form are therefore encouraged to dematerialise their holdings.

20. Members holding securities in physical form are requested to ensure that their PAN, postal address with PIN, mobile number, e-mail address, bank account details, specimen signature and nomination/opt-out details are duly registered and updated with the RTA in the prescribed forms.

    Members are requested to submit the applicable Form ISR-1, ISR-2, SH-13, SH-14 and/or ISR-3, as the case may be, along with the requisite supporting documents to MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited). The prescribed forms are available on the website of the Company at www.univafoods.co.in and on the website of the RTA at : https://in.mpms.mufg.com/.

    Members are advised to keep their PAN and KYC details updated to facilitate timely processing of investor service requests.

21. In order to increase the efficiency of the e-voting process, SEBI vide its circular SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated 9th December, 2020, had enabled e-voting to all the demat account holders by way of a single login credential through their demat accounts/ websites of Depositories / Depository Participants. Demat account holders would be able to cast their vote without having to register again with the e-voting service providers (ESPs), thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

22. Members holding shares under multiple folios are requested to submit their applications to MUFG Intime India Private Limited for consolidation of folios into a single folio.

23. Since the AGM will be held through VC/OAVM, the Route Map is not annexed to this Notice.

CDSL E-VOTING SYSTEM – FOR E-VOTING AND JOINING THE AGM THROUGH VC/OAVM

1. Pursuant to the MCA General Circular No. 03/2025 dated September 22, 2025, read with the earlier MCA Circulars issued in this regard, companies are permitted to conduct Annual General Meetings through VC/OAVM till further orders. Accordingly, the 35th AGM of the Company will be held through VC/OAVM and Members can attend and participate in the AGM electronically.

2. Pursuant to Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended, Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and the applicable MCA and SEBI circulars, the Company is providing remote e-voting facility to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited ("CDSL") for facilitating voting through electronic means. The facility for remote e-voting as well as e-voting during the AGM will be provided by CDSL.

3. The Members can join the AGM through VC/OAVM 15 minutes before and after the scheduled time of commencement of the Meeting by following the procedure mentioned in this Notice. The facility of participation through VC/OAVM will be made available to at least 1,000 Members on a first-come-first-served basis. This restriction will not apply to Members holding 2% or more of the share capital, Promoters, Institutional Investors, Directors, Key Managerial Personnel, Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee, Auditors, etc., who are allowed to attend the AGM without restriction on account of the first-come-first-served principle.

4. The attendance of Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. In terms of the MCA Circulars, the facility for appointment of proxy to attend and cast vote for Members is not available for this AGM. However, representatives of Members under Sections 112 and 113 of the Companies Act, 2013 may attend the AGM through VC/OAVM and cast their votes through e-voting.

6. The Notice can also be accessed on the websites of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com, and on the website of CDSL at www.evotingindia.com.

7. The AGM is being convened through VC/OAVM in compliance with the applicable provisions of the Companies Act, 2013, the rules made thereunder, the SEBI Listing Regulations and the MCA Circulars, including General Circular No. 03/2025 dated September 22, 2025.

8. General Circular No. 03/2025 dated September 22, 2025 permits companies to conduct their AGMs through VC/OAVM till further orders in accordance with the framework prescribed in the MCA Circulars. The said circular does not extend the statutory time limit for holding the AGM under the Companies Act, 2013.

THE INSTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING THI VIRTUAL AGM ARE AS UNDER:

Step 1 Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The remote e-voting period begins on Wednesday, September 23, 2026 at 09:30 A.M. (IST) and ends on Friday, September 25, 2026 at 05:00 P.M. (IST). During this period, Members of the Company holding shares either in physical form or in dematerialised form, as on the cut-off date i.e. Saturday, September 19, 2026, may cast their vote electronically. The remote e-voting module shall be disabled by CDSL thereafter.

(ii) Members who have already cast their vote through remote e-voting prior to the AGM will be eligible to attend the AGM through VC/OAVM; however, they will not be entitled to cast their vote again during the AGM.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholder's resolutions. However, it has been observed that the participation by the public non-institutional shareholder's/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of SEBI circular **no. SEBI/HO/CFD/CMD/CIR/P/2020/242** dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular**,** Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type shareholders	**Login Method**
Individual Shareholders holding securiti in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through th existing user id and password. Option will be made available to reach e-Voti page without any further authentication. The users to login to Easi / Easiest a requested to visit CDSL website www.cdslindia.com and click on login ic & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voti option for eligible companies where the evoting is in progress as per t information provided by company. On clicking the evoting option, the us will be able to see e-Voting page of the e-Voting service provider for casti your vote during the remote e-Voting period or joining virtual meeting voting during the meeting. Additionally, there are also links provided to acce the system of all e-Voting Service Providers, so that the user can visit the Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available cdsl website www.cdslindia.com and click on login & My Easi New (Toke Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Den Account Number and PAN No. from a e-Voting link availal on www.cdslindia.com home page. The system will authenticate the user sending OTP on registered Mobile & Email as recorded in the Demat Accou After successful authentication, user will be able to see the e-Voting opti where the evoting is in progress and also able to directly access the system all e-Voting Service Providers.
Individual Shareholders holding securiti in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the Services website of NSDL. Open web browser by typing the following UR https://eservices.nsdl.com either on a Personal Computer or on a mobile. Or the home page of e-Services is launched, click on the "Beneficial Owner" ic under "Login" which is available under 'IDeAS' section. A new screen w open. You will have to enter your User ID and Password. After success authentication, you will be able to see e-Voting services. Click on "Access e-Voting" under e-Voting services and you will be able to see e-Voting pa Click on company name or e-Voting service provider name and you will be directed to e-Voting service provider website for casting your vote during t remote e-Voting period or joining virtual meeting & voting during the meetir 2) If the user is not registered for IDeAS e-Services, option to register is availal at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing t following URL: https://www.evoting.nsdl.com/ either on a Personal Compu or on a mobile. Once the home page of e-Voting system is launched, click the icon "Login" which is available under 'Shareholder/Member' section. new screen will open. You will have to enter your User ID (i.e. your sixte digit demat account number hold with NSDL), Password/OTP and

	Verification Code as shown on the screen. After successful authentication, y will be redirected to NSDL Depository site wherein you can see e-Voting pa Click on company name or e-Voting service provider name and you will redirected to e-Voting service provider website for casting your vote duri the remote e-Voting period or joining virtual meeting & voting during t meeting 4) For OTP based login you can cli on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You w have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification co and generate OTP. Enter the OTP received on registered email id/mob number and click on login. After successful authentication, you will redirected to NSDL Depository site wherein you can see e-Voting page. Cli on **company name or e-Voting service provider name** and you will be directed to **e-Voting service provider website** for casting your vote during remote e-Voting period or joining virtual meeting & voting during the meeti
Individual Shareholders (holding securit in demat moc login through th **Depository Participants (D**	You can also login using the login credentials of your demat account throu your Depository Participant registered with NSDL/CDSL for e-Voting facili After Successful login, you will be able to see e-Voting option. Once you cli on e-Voting option, you will be redirected to NSDL/CDSL Depository s after successful authentication, wherein you can see e-Voting feature. Click company name or e-Voting service provider name and you will be redirect to e-Voting service provider website for casting your vote during the remo e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forgot User ID and Forgot Password option available at abovementioned website.
Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.
2) Click on "Shareholders" module.

3) Now enter your User ID
    a. For CDSL: 16 digits beneficiary ID,
    b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
    c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shar in Demat.
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Departme (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Deposito Participant are requested to use the sequence number sent by Company/RT or contact Company/RTA.
Dividend Ba Details **OR** Date of Bi (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as record in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, plea enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for Univa Foods Limited which you choose to vote.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password, then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload the Board Resolution/Power of Attorney (BR/POA), if any, which shall be made available to the Scrutinizer for verification.

(xvii) **Additional Facility for Non-Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non-Individual Shareholders are mandatorily required to send the relevant Board Resolution / Authority Letter, etc., together with the attested specimen signature of the duly authorised signatory who is authorised to vote, to the Scrutinizer at csaj.associates74@gmail.com with a copy marked to the Company at univafoods@gmail.com, if they have voted from the individual tab and have not uploaded the same in the CDSL e-voting system for verification by the Scrutinizer.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING THE AGM ARE AS UNDER

1. The procedure for attending the AGM and e-voting on the day of the AGM is the same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

3. Members who have voted through remote e-voting will be eligible to attend the AGM. However, they will not be eligible to vote again during the AGM.

4. Shareholders are encouraged to join the Meeting through Laptops / iPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Members who would like to express their views / ask questions during the AGM may register themselves as a speaker by sending their request latest by Saturday, September 12, 2026, mentioning their name, demat account number / folio number, e-mail ID and mobile number at univafoods@gmail.com. Members who do not wish to speak during the AGM but have queries may also send their queries by the same date at the aforesaid e-mail address. The Company will endeavour to respond to such queries suitably.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those Members who are present at the AGM through VC/OAVM and have not cast their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so shall be eligible to vote through the e-voting system available during the AGM.

10. If any votes are cast through the e-voting facility available during the AGM by Members who have not participated in the AGM through VC/OAVM, such votes may be considered invalid, as the facility of e-voting during the AGM is available only to Members attending the AGM.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For physical shareholders – please provide the necessary details such as Folio No., name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN Card) and Aadhaar (self-attested scanned copy), as applicable, by e-mail to investor.helpdesk@in.mpms.mufg.com with a copy to univafoods@gmail.com.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP).

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

   If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

   All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013, FORMING PART OF THE NOTICE

As required under Section 102(1) of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following Explanatory Statement sets out all material facts relating to the Special Business mentioned at Item Nos. 3 to 6 of the accompanying Notice.

Item No 03: Appointment of Mr. Pravin Chauhan as a Director of the Company;

Mr. Pravin Chauhan (DIN: 11439345) was appointed as an Additional Director of the Company by the Board of Directors with effect from March 11, 2026, pursuant to Section 161 of the Companies Act, 2013 and the Articles of Association of the Company he holds office up to the date of this Annual General Meeting.

The Company has received the requisite consent and disclosures from Mr. Pravin Chauhan and a notice under Section 160 of the Companies Act, 2013 proposing his candidature for appointment as a Director of the Company.

Considering his experience, knowledge and contribution to the Company, the Board recommends his appointment as a Director of the Company, liable to retire by rotation.

Mr. Pravin Chauhan and his relatives may be deemed to be concerned or interested in the resolution relating to his appointment. None of the other Directors or Key Managerial Personnel of the Company or their relatives are concerned or interested, financially or otherwise, in the said resolution.

The Board recommends the Resolution set out at Item No. 3 for approval of the Members.

Item No. 4: Appointment of Mr. Pravin Chauhan as Managing Director of the Company;

The Board of Directors, on the recommendation of the Nomination and Remuneration Committee, appointed Mr. Pravin Chauhan (DIN: 11439345) as Managing Director of the Company, subject to approval of the Members.

Considering his experience, knowledge and familiarity with the affairs of the Company, the Board is of the opinion that his appointment as Managing Director would be in the best interests of the Company.

Mr. Pravin Chauhan and his relatives may be deemed to be concerned or interested in the resolution. None of the other Directors or Key Managerial Personnel of the Company or their relatives are concerned or interested, financially or otherwise, in the said resolution.

Mr. Pravin Chauhan was appointed as Managing Director with effect from March 11, 2026 for a period of five years up to March 10, 2031. No remuneration is presently proposed to be paid to him in connection with his appointment.

The Board recommends the resolution set out at Item No. 4 for approval of the Members.

Item No. 5: Appointment of Mr. Jignesh Keshav Barot as an Independent Director;

Mr. Jignesh Keshav Barot (DIN: 08184643) was appointed as an Additional Director in the category of Non-Executive Independent Director with effect from April 2, 2026, subject to approval of the Members.

The Nomination and Remuneration Committee identified the requirement for independent judgement, governance oversight, strategic perspective and effective participation in the deliberations of the Board and its Committees. Considering his experience, knowledge and professional capabilities, the Committee and the Board are of the opinion that Mr. Jignesh Barot possesses the skills and capabilities required for the role of an Independent Director and that his appointment would strengthen the effectiveness and independence of the Board.

The Company has received his consent to act as Director and declaration confirming that he meets the criteria of independence prescribed under the Companies Act, 2013 and the SEBI Listing Regulations. In the opinion of the Board, he fulfils the conditions specified for appointment as an Independent Director and is independent of the management.

Mr. Jignesh Barot and his relatives may be deemed concerned or interested in the resolution. None of the other Directors or Key Managerial Personnel of the Company or their relatives are concerned or interested in the resolution.

The Board recommends the Resolution set out at Item No. 5 for approval of the Members.

Item No. 6: Appointment of Ms. Rinku Saini as an Independent Director;

Ms. Rinku Saini (DIN: 11059678) was appointed as an Additional Director in the category of Non-Executive Independent Director with effect from April 2, 2026, subject to approval of the Members.

The Nomination and Remuneration Committee identified the requirement for independent judgement, governance perspective, analytical ability and effective oversight of the affairs of the Company. Considering her qualifications, experience, knowledge and professional capabilities, the Committee and the Board are of the opinion that Ms. Rinku Saini possesses the skills and capabilities required for the role of an Independent Director and that her appointment would contribute positively to the diversity, effectiveness and governance of the Board.

The Company has received her consent to act as Director and declaration confirming that she meets the criteria of independence prescribed under the Companies Act, 2013 and the SEBI Listing Regulations. In the opinion of the Board, she fulfils the conditions specified for appointment as an Independent Director and is independent of the management.

Ms. Rinku Saini and her relatives may be deemed concerned or interested in the resolution. None of the other Directors or Key Managerial Personnel of the Company or their relatives are concerned or interested in the resolution.

The Board recommends the Resolution set out at Item No. 6 for approval of the Members.

Annexure

Details of Directors seeking appointment/re-appointment pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of Secretarial Standard-2 on General Meetings

Description	**Details**	**Details**
Name of the Director	Mr. Deepak Babulal Kharwad	Mr. Pravin Chandraprakash Chauhan
DIN	08134487	11439345
Date of Birth and Age	03-05-1983 / 43 Years	04-07-1995/ 31 Years
Date of Appointment	28-06-2025	11-03-2026
Qualification and Experience	CA Deepak Kharwad, a Fellow Member of ICAI, possesses a Bachelor's degree in Commerce. A dynamic professional with 18 years of extensive experience in finance and advisory services, specializing in investment banking and transaction advisory services. An avid believer in working hard and getting the desired results. Goes the extra mile for the client, ensuring that their needs are met and the required services are delivered. In his past stints, he has held notable roles in the Investigation Department of the National Stock Exchange of India Limited and at ICICI Bank Limited. He is currently still associated as an independent consultant with the National Stock Exchange of India Limited.	Mr. Pravin Chauhan is a Commerce graduate with extensive experience in Finance, Accounting, and Corporate Financial Management. He brings with him a deep understanding of financial operations. Mr. Chauhan’s leadership and analytical skills have contributed significantly to enhancing financial efficiency and governance standards in his previous roles.
Number of Board meetings attended FY:2025-26	Seven (7)	Nil
List of Directorship held in all the Companies	• Trustwave Securities Limited • Rishabh Enterprises Ltd • Slesha Commercial Limited • Univa Foods Limited	Univa Foods Limited
Membership/ Chairmanship of Committees of Board of Directors in all the Companies	i. Univa Foods Limited – Audit Committee – Member ii. Univa Foods Limited – Nomination and Remuneration Committee – Member iii. Univa Foods Limited – Stakeholders Relationship Committee – Member iv. Trustwave Securities Limited - Audit Committee – Member v. Rishabh Enterprises Ltd - Audit Committee – Member	Nil
Listed entities from which the person has resigned in the past 3 years	Nil	Nil
Shareholding in the Company	Nil	Nil
Relationship between directors *inter se* and other KMP of the Company	Not Applicable	Not Applicable
Terms and conditions of appointment with details of remuneration last drawn	Re-appointment as a Director liable to retire by rotation.	Appointment as Director and continuation as Managing Director with effect from 11-03-2026, on the terms approved by the Members.
Remuneration sought to be paid	Nil	Nil
Skills and capabilities required / Justification for appointment	Not Applicable	Not Applicable

Description	**Details**	**Details**
Name of the Director	Mr. Jignesh Keshav Barot	Ms. Rinku Saini
DIN	08184643	11059678
Date of Birth and Age	10-05-1996 / 30 Years	21-06-1978/ 48 Years
Date of Appointment	02-04-2026	02-04-2026
Qualification and Experience	Mr. Jignesh Keshav Barot is a law graduate from Mumbai University with specialized expertise in corporate law and related legal domains. He brings valuable insights into regulatory compliance and ethical decision-making.	Ms. Rinku Saini is a dynamic and poised professional known not only for her deep expertise as a consultant and advisor to top-tier companies, but also for her polished interpersonal skills and inspiring leadership presence. Her strategic approach is complemented by exceptional emotional intelligence, strong communication, and the ability to build trust across all levels of an organization. Rinku brings a sense of confidence, clarity, and composure to high stakes environments, empowering client teams to excel. With a natural ability to mentor, influence, and uplift others, she has played a key role in shaping leadership behaviours and promoting a culture of continuous improvement. Through her refined professional demeanour and people-centric approach, Ms. Saini not only drives performance but also nurtures sustainable growth and transformation.
Number of Board meeting attended FY:2025-26	N.A. (appointed w.e.f. April 2, 2026)	N.A. (appointed w.e.f. April 2, 2026)
List of Directorship held in all the Companies	Directorship in following companies: 1. Saptak Chem and Business Limited 2. Harmony Capital Services Limited 3. Slesha Commercial Limited	Directorship in following companies: 1. Kome-On Communication Ltd 2. Saptak Chem And Business Limited 3. Jyotirgamya Enterprises Limited 4. Hem Holdings And Trading Ltd 5. Covidh Technologies Limited 6. Sidh Automobiles Limited
Membership/ Chairmanship of Committees of Board of Directors in all the Companies	1. **Saptak Chem and Business Limited -** Chairperson of Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. **2. Univa Foods Limited –** Chairperson of Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. **3. Slesha Commercial Limited –** Member of Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee.	4. **Kome-On Communication Limited** – Member of Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. 5. **Saptak Chem and Business Limited** – Member of Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. 6. **Jyotirgamya Enterprises Limited** – Member of Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. 7. **Hem Holdings and Trading Limited** – Member of Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. 8. **Covidh Technologies Limited** – Member of Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. 9. **Sidh Automobiles Limited** – Member of Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. **10. Univa Foods Limited** – Chairperson of Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee.

Listed entities from which the person has resigned in the past 3 years	1. Pipan Oils Limited – resigned w.e.f. 22-08-2025 2. Sidh Automobiles Limited – resigned w.e.f. 19-02-2026	Decillion Finance Limited – resigned w.e.f. 14-02-2026
Shareholding in Company	Nil	Nil
Relationship between directors *inter se* and other KMP of the Company	Not Applicable	Not Applicable
Terms and conditions of appointment with details of remuneration last drawn	Appointment as Non-Executive Independent Director for a term of five consecutive years from 02-04-2026 to 01-04-2031, not liable to retire by rotation.	Appointment as Non-Executive Independent Director for a term of five consecutive years from 02-04-2026 01-04-2031, not liable to retire by rotation.
Remuneration sought to be paid	Not Applicable	Not Applicable
Skills and capabilities required / Justification for appointment	Independent judgement, legal and regulatory knowledge, governance oversight and ability to participate effectively in Board and Committee deliberations. The Board considers that his skills and capabilities meet the requirements identified for the role of Independent Director.	Independent judgement, governance perspective, strategic and analytical ability, leadership experience and effective oversight. The Board considers that her skills and capabilities meet the requirements identified for the role of Independent Director and would contribute to the effectiveness and diversity of the Board.

DIRECTORS REPORTS

Dear Members,

The Directors have the pleasure in presenting the 35th Annual Report on the Business and Operations of your Company and the Audited Financial Statements for the year ended 31st March, 2026.

1. **Financial Highlights:**

The financial highlights of the Company for the financial year ended March 31, 2026 are as follows:

(in Lakhs)

Particulars	**Financial Year 2025-26**	**Financial Year 2024-25**
Revenue from operations	15	0
Other Income	0	2
Total Income	**15**	**2**
Expenditure	27.72	22.84
Profit / (Loss) for the year Before Tax	(12.72)	(20.84)
Less: Tax Expenses	0	0
Net Profit/(Loss) After tax	(12.86)	(20.84)

2. **State of Company's Affairs:**

During the financial year ended March 31, 2026, the Company reported a loss of Rs. 12.86 lakhs as compared to a loss of Rs. 20.84 lakhs in the previous financial year.

The Company continues to focus on improving its operational efficiency, strengthening its financial position and exploring suitable business opportunities for sustainable growth.

3. **Dividend**

The Board of Directors has not recommended any dividend on the Equity Shares of the Company for the financial year ended March 31, 2026.

4. **Change in the Nature of Business**

There was no change in the nature of business of the Company during the financial year under review.

5. Capital Structure

As on March 31, 2026, the Authorized Share Capital of the Company stood at Rs. 16,10,00,000 (Rupees Sixteen Crore Ten Lakhs Only), divided into 1,61,00,000 Equity Shares of Rs. 10/- each.

The Issued, Subscribed and Paid-up Equity Share Capital of the Company stood at Rs. 14,32,28,000 (Rupees Fourteen Crore Thirty-Two Lakhs Twenty-Eight Thousand Only), comprising 1,43,22,800 Equity Shares of Rs.10/- each.

There was no change in the Issued, Subscribed and Paid-up Equity Share Capital of the Company during the financial year under review.

6. Share Capital

During the financial year under review:

a) The Company has not issued any equity shares with differential rights.
b) The Company has not issued any Sweat Equity Shares.
c) The Company has not issued any Employee Stock Options.

7. Material Changes and Commitments affecting the Financial Position of the Company

There were no material changes and commitments affecting the financial position of the Company between the end of the financial year ended March 31, 2026 and the date of this Report.

8. Amount transferred to Reserves

During the year under review, no amount was transferred to the General Reserve. The closing balance of reserves and surplus is disclosed in the Financial Statements forming part of this Annual Report.

9. Directors and Key Managerial Personnel

During the financial year under review and subsequent thereto, there were changes in the composition of the Board of Directors and Key Managerial Personnel of the Company, as detailed below:

Appointments of Directors:

- Appointment of Mr. Sachin Shivaji Wagh (DIN: 01056774) as an Additional Non-Executive Independent Director of the Company for a period of 5 (five) years from October 25, 2025 to October 24, 2030.
- Appointment of Mrs. Kinjal Bhavin Gandhi (DIN: 09376071) as an Additional Non-Executive Independent Director of the Company for a period of 5 (five) years from October 25, 2025 to October 24, 2030.
- Appointment of Mr. Pravin Chauhan (DIN: 11439345) as an Additional Director in the Executive category with effect from March 11, 2026 and as Managing Director of the Company for a period of 5 (five) years from March 11, 2026 to March 10, 2031.

- Appointment of Mr. Jignesh Barot (DIN: 08184643) as an Additional Director in the category of Non-Executive Independent Director of the Company for a period of 5 (five) years from April 2, 2026 to April 1, 2031.
- Appointment of Ms. Rinku Saini (DIN: 11059678) as an Additional Director in the category of Non-Executive Independent Director of the Company for a period of 5 (five) years from April 2, 2026 to April 1, 2031.

<u>Resignation / Cessation of Directors:</u>

- Resignation of Mr. Prasoon Mishra (DIN: 06497540) from the position of Independent Director of the Company with effect from October 31, 2025.
- Resignation of Ms. Gayathri Srinivasan Iyer (DIN: 09054785) from the position of Independent Director of the Company with effect from October 31, 2025.
- Resignation of Mr. Mallinath Madineni (DIN: 01556784) from the position of Managing Director of the Company with effect from March 11, 2026.
- Resignation of Mr. Sachin Shivaji Wagh (DIN: 01056774) from the position of Non-Executive Independent Director of the Company with effect from April 2, 2026.
- Resignation of Mrs. Kinjal Bhavin Gandhi (DIN: 09376071) from the position of Non-Executive Independent Director of the Company with effect from April 2, 2026.

<u>Key Managerial Personnel:</u>

- Mr. Pravin Chauhan was appointed as the Chief Financial Officer of the Company with effect from June 23, 2025 and subsequently appointed as Managing Director of the Company with effect from March 11, 2026.
- Mr. Gunjan Jain continued as the Company Secretary and Compliance Officer of the Company during the financial year under review.

10. Secretarial Standards

During the financial year under review, the Company has complied with the applicable provisions of the Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India.

11. Directors' Responsibility Statement

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, the work performed by the internal, statutory and secretarial auditors and external consultants, including the audit of internal financial controls over financial reporting by the Statutory Auditors and the reviews performed by the management and the relevant Board Committees, the Board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2025-26.

In accordance with the provisions of sub-section (5) of section 134 of the Companies Act, 2013 the Board hereby states that-

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis;

(e) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and,

(f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

12.Meetings of the Board and other Committees

During the financial year under review, the Company held seven (7) meetings of the Board of Directors. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors have constituted the following committees,

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders Relationship Committee

The details relating to the composition, terms of reference and meetings of the aforesaid Committees are provided in the Corporate Governance Report forming part of this Annual Report.

13.Particulars of Loans, Guarantee or Investments

The details of loans, guarantees and investments covered under the provisions of Section 186 of the Companies Act, 2013, are disclosed in the Financial Statements forming part of this Annual Report.

14.Risk Management

The Company has a robust Risk Management framework for identifying, evaluating and mitigating various business risks. The Board of Directors periodically reviews the risks faced by the Company and the measures undertaken to mitigate such risks.

The Board-approved Risk Management Policy is in place and is reviewed periodically to establish appropriate systems and procedures for mitigating the risks faced by the Company.

15.Deposits

The Company has not accepted any deposits within the meaning of Sections 73 and 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 during the financial year under review.

16.Significant and Material orders passed by Regulators

During the year under review, no significant or material orders were passed by any regulator, court or tribunal which may impact the going concern status or future operations of the Company.

17. **Adequacy of Internal Financial Controls**

The Company has an adequate system of internal financial controls commensurate with the size and nature of its business. The internal financial control system is designed to ensure orderly and efficient conduct of business, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information.

The internal financial controls of the Company were operating effectively during the financial year under review.

18. **The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013**

The Company has in place a policy for prevention, prohibition and redressal of sexual harassment at the workplace in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

- Number of complaints received during the year –Nil
- Number of complaints disposed of during the year – Nil
- Number of cases pending for more than 90 days – Nil

19. **Statement on Compliance with the Maternity Benefit Act, 1961**

The Company has complied with the applicable provisions of the Maternity Benefit Act, 1961 during the financial year under review.

20. **Related party Transaction / Disclosure**

All related party transactions entered into during the financial year were in the ordinary course of business and on an arm's length basis. Accordingly, the provisions relating to disclosure of particulars of contracts or arrangements with related parties in Form AOC-2 pursuant to Section 134(3)(h) of the Companies Act, 2013 are not applicable to the Company.

21. **Annual Returns**

Pursuant to Section 92(3) read with Section 134(3)(a) of the Companies Act, 2013, the Annual Return of the Company is available on its website at https://univafoods.co.in/investor-relation/annual-return/.

22. **Particulars of Employees and Related Disclosures**

The disclosures required under Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are annexed to this Report as **Annexure-I**.

23. **Auditors**

Statutory Auditor

Pursuant to the provisions of Section 139 of the Companies Act, 2013, the Members at the 33rd Annual General Meeting of the Company held on September 30, 2024, appointed M/s. B. M. Gattani & Co., Chartered Accountants, as the Statutory Auditors of the Company to hold office for a term of five consecutive years from the conclusion of the 33^{rd} Annual General Meeting until the conclusion of the 38^{th} Annual General Meeting of the Company to be held in the financial year 2029-30.

The Statutory Auditors have issued their Audit Report on the Standalone Financial Statements of the Company for the financial year ended March 31, 2026. The said Audit Report does not contain any qualification, reservation, adverse remark or disclaimer.

Secretarial Auditor

Mr. Ajay Yadav, Proprietor of M/s. Ajay Yadav & Associates, Practicing Company Secretaries, was appointed to conduct the Secretarial Audit of the Company for the financial year 2025-26, as required under Section 204 of the Companies Act, 2013 and the Rules framed thereunder.

The Secretarial Audit Report for the financial year 2025-26, issued by M/s. Ajay Yadav and Associates, Practicing Company Secretaries, forms part of this Annual Report. The Secretarial Audit Report is self-explanatory and does not call for any further comments or explanation from the Board.

Internal Auditor

M/s Akash Prajapati, Chartered Accountant, was appointed as the Internal Auditor of the Company for the financial year 2025-26 to carry out the internal audit of the Company in accordance with the applicable provisions of the Companies Act, 2013.

24. **Declaration by Independent Directors**

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence prescribed under Section 149(6) and Section 149(7) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, pursuant to Regulation 25(8) of the SEBI Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation which exists or may reasonably be anticipated that could impair or impact their ability to discharge their duties with an objective and independent judgment.

The Independent Directors have also complied with the applicable requirements relating to registration in the Independent Directors' Databank maintained by the Indian Institute of Corporate Affairs.

In the opinion of the Board, all the Independent Directors possess the requisite integrity, expertise, experience and proficiency required to effectively discharge their duties and responsibilities.

25. Policy on Director's Appointment and Remuneration

The Board has adopted the Nomination and Remuneration Policy of the Company pursuant to the provisions of Section 178(3) of the Companies Act, 2013 and the applicable provisions of the SEBI Listing Regulations.

The Policy lays down the criteria for identifying persons who are qualified to become Directors, Key Managerial Personnel, Senior Management Personnel and other employees of the Company. It also lays down criteria for evaluation of the performance of Directors and for determining their remuneration, including performance-linked remuneration, with a view to attracting, retaining and motivating Directors, KMPs, Senior Management Personnel and other employees towards the long-term growth and success of the Company.

The Nomination and Remuneration Policy, including the criteria for determining qualifications, positive attributes and independence of a Director, is available on the website of the Company at https://univafoods.co.in/investor-relation/policies.

26. Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

The particulars relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, are as follows:

(A) Conservation of energy: NA

- (i) the steps taken or impact on conservation of energy;
- (ii) the steps taken by the Company for utilizing alternate sources of energy;
- (iii) the capital investment on energy conservation equipment's;

(B) Technology absorption: NA

- (i) the efforts made towards technology absorption;
- (ii) the benefits derived like product improvement, cost reduction, product development or import substitution;
- (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year: -
  - (a) the details of technology imported;
  - (b) the year of import;
  - (c) whether the technology been fully absorbed;
  - (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and
- (iv) the expenditure incurred on Research and Development.

(C) Foreign exchange earnings and Outgo:
The Company had no foreign exchange earnings and outgo during the financial year.

27. Corporate Social Responsibility [CSR]

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company during the financial year under review. Accordingly, the provisions relating to Corporate Social Responsibility Committee, CSR Policy and expenditure on CSR activities are not applicable to the Company

28. **Subsidiaries, Joint Ventures and Associates Companies**

The Company does not have any Subsidiary, Joint Venture or Associate Company during the financial year under review. Accordingly, the provisions relating to Subsidiaries, Joint Ventures and Associate Companies are not applicable to the Company.

29. **Opinion of the Board with regard to Integrity, Expertise and Experience of the Independent Director**

In the opinion of the Board, all the Independent Directors of the Company possess the requisite integrity, expertise and experience required to effectively discharge their duties and responsibilities. Further, the Independent Directors have successfully cleared the proficiency self-assessment test conducted by the Indian Institute of Corporate Affairs.

30. **Annual evaluation of Performance of the Board, Its Committees and Individual Directors**

The performance evaluation of the Board as a whole, its Committees and individual Directors was carried out in accordance with the criteria and framework adopted by the Company.

The Board evaluated its own performance and the performance of its Committees and individual Directors based on various criteria, including Board composition and structure, effectiveness of Board processes, quality and timeliness of information, participation and contribution of Directors and effectiveness of Committee functioning.

The performance of the Independent Directors was evaluated by the entire Board, excluding the Director being evaluated. The Independent Directors, in a separate meeting, evaluated the performance of the Non-Independent Directors and the Board as a whole, including the performance of the Chairman of the Board.

31. **Establishment of Vigil Mechanism**

The Company has established a Vigil Mechanism/Whistle Blower Policy in accordance with Section 177(9) of the Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Vigil Mechanism provides a formal channel for Directors, employees and other stakeholders to report concerns regarding unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct, without fear of retaliation.

The Whistle Blower Policy is available on the website of the Company.

32. **Corporate Governance Report**

The Corporate Governance Report pursuant to Part C of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of this Annual Report as **Annexure-II.**

33. **Certification by the CEO and CFO**

The Compliance Certificate pursuant to Regulation 17(8) read with Part B of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, duly furnished by the Chief Executive Officer and Chief Financial Officer, forms part of this Annual Report as **Annexure-III.**

34. Declaration affirming Compliance of Code of Conduct

The Company has received confirmations from the Members of the Board of Directors and Senior Management Personnel regarding compliance with the Code of Conduct of the Company during the financial year under review.

A declaration by the Chief Executive Officer affirming compliance with the Code of Conduct by the Members of the Board of Directors and Senior Management Personnel forms part of this Annual Report as **Annexure-IV.**

35. Compliance Certificate by Practicing Company Secretary

A Certificate from the Practicing Company Secretary regarding compliance with the conditions of Corporate Governance pursuant to Part E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of this Annual Report as **Annexure-V.**

36. Certificate of Non-Debarment / Non-Disqualification of Directors

A Certificate from the Practicing Company Secretary confirming that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Directors by SEBI, Ministry of Corporate Affairs or any other statutory authority forms part of this Annual Report as **Annexure-VI.**

37. Management Discussion and Analysis

The Management Discussion and Analysis Report pursuant to Part B of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 forms part of this Annual Report as **Annexure-VII.**

38. Statement on other Compliances

Your Directors state that there were no transactions or events during the financial year under review requiring disclosure or reporting in respect of the following matters:

- Details relating to deposits covered under Chapter V of the Companies Act, 2013.
- Neither the Managing Director nor any other Director of the Company has received any remuneration or commission from any of its subsidiaries.
- Fraud reported by the Auditors to the Audit Committee or the Board of Directors of the Company.
- Scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.
- Payment of remuneration or commission from any holding or subsidiary company to the Managing Director of the Company.
- Issue of debentures, bonds, warrants or any other convertible securities.
- Application filed for Corporate Insolvency Resolution Process under the Insolvency and Bankruptcy Code, 2016.

- One-time settlement with any Bank or Financial Institution.
- Appointment of Cost Auditor, as the same is not applicable to the Company.

39. Acknowledgement

Your Directors would like to express their sincere appreciation to the Members of the Company, financial institutions, bankers and business associates, Government authorities, customers and vendors for their co-operation and support and look forward to their continued support in future. Your Directors also place on record, their deep sense of appreciation for the committed services by the employees of the Company.

On Behalf of the Board of Directors
For Univa Foods Limited

Sd/-

Deepak Babulal Kharwad
Director
DIN: 08134487

Date: 11-08-2026

Place: Mumbai

ANNEXURE-I

Particulars of Employees pursuant to Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

a) Ratio of remuneration of each Director to the median remuneration of employees

No remuneration was paid to any Director during the financial year under review. Accordingly, the ratio of remuneration of each Director to the median remuneration of employees is not applicable.

The median remuneration of the employees during the financial year was Rs. 2,64,000.

b) Percentage increase/(decrease) in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any

Name	Designation	FY 2024-25 (Rs.)	FY 2025-26 (Rs.)	%Increase /(Decrease)
Mr. Gunjan Jain	Company Secretary & Compliance Officer	1,95,000	2,64,000.	N. A

There was no increase in the remuneration of the Company Secretary during the financial year 2025-26. The variation in the aggregate remuneration for FY 2024-25 and FY 2025-26 is attributable to the appointment of Mr. Gunjan Jain as Company Secretary and Compliance Officer with effect from 26th July, 2024, due to which remuneration for FY 2024-25 was payable only for part of the financial year. Accordingly, the percentage increase/decrease in remuneration is not comparable on a like-to-like basis and has been stated as Not Applicable.

c) Percentage increase/(decrease) in the median remuneration of employees in the financial year

There was no increase in the median remuneration of employees during the financial year 2025-26.

d) Number of permanent employees

The total number of permanent employees on the rolls of the Company as on 31st March, 2026 was one (1).

e) Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof

There was no increase in the salary of the employee during the financial year under review. Accordingly, comparison with the increase in managerial remuneration is not applicable.

f) Affirmation

The Company affirms that the remuneration paid during the financial year was in accordance with the Remuneration Policy of the Company.

Statement pursuant to Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

a) No employee was in receipt of remuneration of Rs.1,02,00,000 or more during the financial year under review.

b) No employee was in receipt of remuneration at the rate of Rs.8,50,000 per month or more for any part of the financial year under review.

c) No employee was in receipt of remuneration in excess of that drawn by the Managing Director or Whole-time Director or Manager and held, either by himself/herself or together with spouse and dependent children, not less than two percent of the equity shares of the Company.

On Behalf of the Board of Directors
For Univa Foods Limited

Sd/-

Deepak Babulal Kharwad
Director
DIN: 08134487

Date: 11-08-2026
Place: Mumbai

ANNEXURE-II

CORPORATE GOVERNANCE REPORT

(Pursuant to Regulation 34 (3) and Schedule V (C) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015).

1. Listed Entity's Philosophy on Code of Governance:

The Company believes that sound Corporate Governance practices are fundamental to achieving its long-term objectives and enhancing value for all its stakeholders. The Company is committed to conducting its business with transparency, accountability, integrity and fairness, while ensuring compliance with applicable laws, regulations and ethical standards.

The Company strives to maintain high standards of Corporate Governance through effective oversight by the Board of Directors, responsible management practices and timely disclosures to its stakeholders. The Company believes that good governance strengthens stakeholder confidence and supports sustainable growth of the Company.

2. Board of Directors:

The Board of Directors of the Company comprises an appropriate mix of Executive, Non-Executive and Independent Directors, with diverse experience and expertise in various fields. The Board provides effective leadership and oversight of the affairs of the Company and ensures that the Company continues to adhere to the principles of transparency, accountability and good corporate governance.

The composition of the Board of Directors of the Company, along with their category, tenure, attendance at Board Meetings and the last Annual General Meeting, other directorships, inter-se relationship and shareholding in the Company as on March 31, 2026, is set out below:

Composition of the Board and Attendance

Sr. No	Name of Director	DIN	Tenure	Category of the Director	No. of Board Meetings held	No. of Board Meetings attended	Attendance at last AGM	Disclosure of relationships between directors inter-se	Number of shares and convertible instruments
1	Deepak Babulal Kharwad	08134487	NA	Non-Executive, Non-Independent Director	7	7	Yes	NA	NA
2	Gayathri Srinivasan Iyer	09054785	Upto 31-10-2025	Non-Executive, Independent Director	5	5	Yes	NA	NA
3	Prasoon Mishra	06497540	Upto 31-10-2025	Non-Executive, Independent Director	5	5	Yes	NA	NA
4	Mallinath Madineni	01556784	Upto 11-03-2026	Executive Director, Managing Director	6	6	Yes	NA	NA
5	Sachin Shivaji Wagh	01056774	W.e.f 25-10-2025	Non-Executive, Independent Director	2	2	No	NA	NA
6	Kinjal Bhavin Gandhi	09376071	W.e.f 25-10-2025	Non-Executive, Independent Director	2	2	No	NA	NA
7	Pravin Chauhan	11439345	W.e.f 11-03-2026	Executive Director	0	0	No	NA	NA

The following Board Meetings were held during the financial year ended March 31, 2026:

Sr. No	Dates
1.	26-05-2025
2.	23-06-2025
3.	06-08-2025
4.	15-10-2025
5.	25-10-2025
6.	05-02-2026
7.	11-03-2026

Other Directorships and Committee Memberships						
Sr.No	**Name of Director**	**Tenure**	**No. of other Directorships**	**Committee Memberships**	**Committee Chairmanships**	**Names of Listed Entities where Director**
1	Deepak Babulal Kharwad	NA	3	4	0	1.Rishabh Enterprises Limited 2.Slesha Commercial Limited 3.Trustwave Securities Limited
2	Gayathri Srinivasan Iyer	Upto 31-10-2025	4	9	2	1. Tcc Concept Limited 2. Efc (I) Limited 3. Belding India Limited
3	Prasoon Mishra	Upto 31-10-2025	0	2	0	NA
4	Mallinath Madineni	Upto 11-03-2026	0	1	0	NA
5	Sachin Shivaji Wagh	W.e.f 25-10-2025	2	4	4	1. Mercury Ev-Tech Limited 2. Yogi Limited
6	Kinjal Bhavin Gandhi	W.e.f 25-10-2025	2	4	2	1. Yogi Limited 2. Mangal Compusolution Limited
7	Pravin Chauhan	W.e.f 11-03-2026	0	0	0	NA

None of the Directors is a member of more than ten committees or acts as Chairman of more than five committees across all public companies in which he/she is a Director, in accordance with Regulation 26 of the SEBI Listing Regulations, 2015.

As per the declarations received, none of the Directors serves as an Independent Director in more than seven listed companies.

For the purpose of determining the limits on committee memberships, all public limited companies, whether listed or unlisted, have been considered, while private companies, foreign companies and companies registered under Section 8 of the Companies Act, 2013 have been excluded. Only the Audit Committee and Stakeholders' Relationship Committee have been considered for reckoning committee positions.

None of the Directors holds office as a Director, including as an Alternate Director, in more than twenty companies at the same time, and none holds directorship in more than ten public companies. For reckoning the limits of public company directorships, directorships in private companies which are either holding or subsidiary companies of public companies have been included, while directorships in dormant companies have been excluded.

i. **Familiarisation Programme for Independent Directors:**

The details of the familiarisation programmes imparted to the Independent Directors of the Company are available on the website of the Company under the "Investor Relations" section and can be accessed at www.univafoods.co.in.

ii. Skills / Expertise / Competence of the Board:

The Board of Directors possesses an appropriate mix of skills, expertise and competencies required for effectively discharging its responsibilities and overseeing the business and affairs of the Company. The key skills, expertise and competencies identified by the Board and available with the Directors are set out below:

Particulars						
Sr. No.	**Skills / Expertise / Competence**	**Deepak Kharwad**	**Mallinath Madineni**	**Sachin Wagh**	**Kinjal Gandhi**	**Pravin Chauhan**
1	Leadership & Strategic Decision Making	✓	✓	✓	✓	✓
2	Business Management & Administration	✓	✓	✓	✓	✓
3	Financial & Accounting Knowledge	✓	✓	✓	✓	✓
4	Corporate Laws & Regulatory Compliance	✓	✓	✓	✓	✓
5	Risk Management & Internal Controls	✓	✓	✓	✓	✓
6	Industry Knowledge & Business Operations	✓	✓	✓	✓	✓
7	Corporate Governance & Board Practices	✓	✓	✓	✓	✓
8	Business Development & Growth Strategy	✓	✓	✓	✓	✓

iii. Confirmation regarding Independent Directors:

The Company confirms that, in the opinion of the Board of Directors, the Independent Directors of the Company fulfil the conditions specified under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are independent of the management.

iv. Resignation of Independent Director:

During the financial year 2025-26, Ms. Gayathri Srinivasan Iyer and Mr. Prasoon Mishra, Independent Directors of the Company, resigned from the office of Director with effect from 31 October 2025.

The Company has received the resignation letters from the respective Independent Directors, wherein they have confirmed that there are no other material reasons for their resignation other than those stated in their respective resignation letters.

v. Succession Plan:

The Company regularly reviews the succession planning process for the Board of Directors and Senior Management in consultation with the Chairman of the Nomination and Remuneration Committee (NRC). It strives to maintain a balanced mix of skills and experience within the organisation and on the Board. Through proactive succession planning and internal talent development, the Company ensures leadership continuity and smooth transitions into key roles.

vi. Remuneration to Directors and Pecuniary Relationship / Transactions with Non-Executive Directors:

During the financial year 2025-26, no remuneration, sitting fees, commission or any other benefits were paid or payable to any of the Directors of the Company. The Non-Executive Directors had no pecuniary relationship or transactions with the Company during the financial year under review, other than as disclosed in the financial statements, if any. No stock options were granted to any Director. Further, there were no service contracts with the Directors providing for any notice period or payment of severance fees. Accordingly, the disclosures relating to criteria for making payments to Non-Executive Directors, performance-linked incentives, stock options, notice period and severance fees are not applicable to the Company.

3. Audit committee:

The Audit Committee has been constituted in accordance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Committee assists the Board in discharging its responsibilities relating to financial reporting, internal controls, audit processes and other matters entrusted to it under the applicable laws and regulations.

The following meetings of the Audit Committee were held during the financial year ended March 31, 2026:

Sr. No	Dates
1.	26-05-2025
2.	06-08-2025
3.	15-10-2025
4.	05-02-2026

Composition and Attendance						
Sr. No.	**Name of Member**	**Tenure**	**Designation in Committee**	**Category**	**No. of Meetings held**	**No. of Meetings Attended**
1	Deepak Babulal Kharwad	NA	Member	Non-Executive, Non-Independent Director	4	4
2	Gayathri Srinivasan Iyer	Upto 31-10-2025	Member	Non-Executive, Independent Director	3	3
3	Prasoon Mishra	Upto 31-10-2025	Chairperson	Non-Executive, Independent Director	3	3
4	Sachin Shivaji Wagh	W.e.f 25-10-2025	Member	Non-Executive, Independent Director	1	1
5	Kinjal Bhavin Gandhi	W.e.f 25-10-2025	Chairperson	Non-Executive, Independent Director	1	1

All the recommendations of the Audit Committee have been accepted by the Board of Directors during the year.

Apart from considering un-audited and/or audited financial results for the relevant quarters and for the year prior to adoption/ approval by the Board, the Committee focused its attention on key areas impacting the overall performance of the Company, Operations, review of Internal Control System, Energy Conservation/Saving and Cost Control measures, I.T. Security and Management Information System, Major Accounting Policies and Practices, Current Assets Management, Performance Reviews, Related Party transactions, Annual Budget and Annual Internal Audit plan. Based on the Committee's discussions and review of the observations of the reports submitted by the Company's Internal Auditors on Systems and Controls, Cost Control measures and Statutory Compliance in various functional areas, the Audit Committee advises the management on areas where greater internal control and internal audit focus is needed and on new areas to be taken up for audit.

The terms of reference of Audit Committee are broadly as under:

- Oversight of our Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor and the fixation of audit fees;
- Review and monitor the auditors independent and performance, and effectiveness of audit process;
- Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- Reviewing, with the management, the annual financial statements before submission to the Board for approval, with particular reference to, but not restricted to:
- ▪ Matters required to be included in the 'Director's Responsibility Statement' under sub Section 5 of Section 134, which is further required to be included in our Board's report in terms of clause (c) of sub Section 3 of Section 134 of the Companies Act, 2013;
- ▪ Changes, if any, in accounting policies and practices and reasons for the same;
- ▪ Major accounting entries involving estimates based on the exercise of judgment by management;

- Significant adjustments made in the financial statements arising out of audit findings;
- Compliance with listing and other legal requirements relating to financial statements;
- Disclosure of any related party transactions; and
- Qualifications in the draft audit report.

- Approval or any subsequent modification of transactions of our Company with related parties;
- Scrutiny of inter-corporate loans and investments, valuation of undertakings or assets of our Company, wherever it is necessary;
- Reviewing with the management the quarterly financial statements before submission to the Board for approval;
- Reviewing, with the management, the statement of uses/ application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
- Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
- Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure, coverage and frequency of internal audit; discussion with internal auditors of any significant findings and follow-up thereon;
- Discussion with internal auditors of any significant findings and follow up there on;
- Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- To review the functioning of the ‘vigil’ mechanism, in case the same is existing;
- Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background of the candidate, etc.;
- Carrying out any other function as is mentioned in the terms of reference of the Audit Committee and to carry out any other function statutorily required to be carried out by the Audit Committee as per applicable laws;
- Mandatorily review the following information:

- Management discussion and analysis of financial information and results of operations;
- Statement of significant related party transactions (as defined by the Audit Committee), submitted by the management;
- Management letters / letters of internal control weaknesses issued by the statutory auditors;
- Internal audit reports relating to internal control weaknesses; and
- The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the Audit Committee.

4. Nomination and Remuneration Committee:

The Nomination and Remuneration Committee is constituted in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Committee, inter alia, oversees matters relating to the appointment and remuneration of Directors, Key Managerial Personnel and Senior Management, evaluation of performance of Directors and such other matters as may be entrusted to it by the Board from time to time.

The following meetings of the Nomination and Remuneration Committee were held during the financial year ended March 31, 2026:

Sr. No	Dates
1.	23-06-2025
2.	25-10-2025
3.	11-03-2026

Composition and Attendance						
Sr. No.	Name of Member	Tenure	Designation in Committee	Category	No. of Meetings held	No. of Meetings Attended
1	Deepak Babulal Kharwad	NA	Member	Non-Executive, Non-Independent Director	3	3
2	Gayathri Srinivasan Iyer	Upto 31-10-2025	Member	Non-Executive, Independent Director	2	2
3	Prasoon Mishra	Upto 31-10-2025	Chairperson	Non-Executive, Independent Director	2	2
4	Sachin Shivaji Wagh	W.e.f 25-10-2025	Member	Non-Executive, Independent Director	1	1
5	Kinjal Bhavin Gandhi	W.e.f 25-10-2025	Chairperson	Non-Executive, Independent Director	1	1

The following is the terms of reference of Nomination and Remuneration Committee,

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the level and composition of remuneration of the directors, key managerial personnel and other employees;
2. Formulation of criteria for evaluation of independent directors and the Board;
3. To ensure that the relationship of remuneration to performance is clear and meets appropriate performance benchmarks;
4. Devising a policy on Board diversity; and
5. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal.

Performance Evaluation

The Board has carried out the annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the working of its Audit, Nomination and Remuneration and other Committees constituted as required by the provisions of the Companies Act, 2013 and SEBI LODR, 2015. A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance etc. The performance evaluation criteria for Independent Directors is determined as per provisions of the Companies Act, 2013 and SEBI LODR, 2015 and guidance note on evaluation issued by SEBI. An Indicative list of factors on which evaluation was carried out includes participation and contribution by the director, commitment, effective deployment of knowledge and expertise, integrity and maintenance of confidentially and independence of behaviour and judgement.

A separate exercise was carried out to evaluate the performance of individual Directors, including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgement safeguarding the interests of the Company and its minority shareholders etc. The performance evaluation of the Independent Directors was carried out by the entire Board excluding the independent directors being evaluated. The performance evaluation of the Chairman and the Non- Independent Directors was carried out by the Independent Directors. The Directors expressed their satisfaction with the evaluation process.

5. Stakeholders' Relationship Committee:

The Stakeholders' Relationship Committee is constituted in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Committee, inter alia, oversees and reviews matters relating to shareholders and other security holders, including the redressal of their grievances and complaints and ensuring timely and effective investor services.

The Company has a mechanism for addressing and resolving investor grievances in a timely manner. The details of investor grievances are disclosed by the Company on a quarterly basis in accordance with the applicable regulatory requirements.

During the financial year 2025-26, the Stakeholders' Relationship Committee met 01 time, i.e. 04-09-2025.

Mr. Gunjan Jain, Company Secretary & Compliance Officer, is the Compliance Officer of the Company and is responsible for overseeing investor grievance redressal and related matters.

Composition and Attendance

Sr. No.	Name of Member	Tenure	Designation in Committee	Category	No. of Meetings held	No. of Meetings Attended
1	Deepak Babulal Kharwad	NA	Member	Non-Executive, Non-Independent Director	1	1
2	Gayathri Srinivasan Iyer	Upto 31-10-2025	Member	Non-Executive, Independent Director	1	1
3	Prasoon Mishra	Upto 31-10-2025	Chairperson	Non-Executive, Independent Director	1	1
4	Sachin Shivaji Wagh	W.e.f 25-10-2025	Member	Non-Executive, Independent Director	0	0
5	Kinjal Bhavin Gandhi	W.e.f 25-10-2025	Chairperson	Non-Executive, Independent Director	0	0

The following is term of reference of Stakeholder's Relationship Committee

i. Efficient transfer of shares; including review of cases for refusal of transfer / transmission of shares and debentures
ii. redressal of shareholder's/investor's complaints Efficient transfer of shares; including review cases for refusal of transfer / transmission of any other securities;
iii. Reviewing on a periodic basis the approval/refusal of transfer or transmission of shares or any other securities,
iv. Issue of duplicate certificates and new certificates on split/consolidation/renewal;
v. Allotment and listing of shares;
vi. Reference to statutory and regulatory authorities regarding investor grievances; and
vii. To otherwise ensure proper and timely attendance and redressal of investor queries and grievances and
viii. Any other power specifically assigned by the Board of Directors of the Company.

There were no major complaints from the investors.

Routine complaints relating to details of transfer of shares, dematerialization of shares, issue of duplicate shares, request for change of address, non-returning of share certificates which was mainly due to old invalid share certificates, etc. were attended generally within prescribed time. The Company has not received any material complaints from shareholders through SEBI, Stock

Exchange (BSE), (NSE) and other securities market intermediaries (NSDL & CDSL) during the year under review.

Shareholders’ Complaints:

During the financial year 2025-26, no investor complaints were received by the Company. Accordingly, the number of complaints not resolved to the satisfaction of shareholders and the number of complaints pending as on 31st March, 2026 were Nil.

6. **Risk Management Committee:**

The provisions relating to the constitution of a Risk Management Committee under Regulation 21 of the SEBI Listing Regulations are not applicable to the Company.

7. **Senior Management:**

Sr. No.	Name of Senior Management Personnel	Designation	Changes during FY 2025-26
i.	Mr. Gunjan Jain	Company Secretary & Compliance Officer	No Change

8. **Remuneration to Directors:**

During the financial year 2025-26, no remuneration, sitting fees, commission or any other benefits were paid or payable to any of the Directors of the Company. Accordingly, the details of remuneration paid to the Directors during the year under review are not applicable.

9. **Information supplied to the Board:**

In advance of each meeting, the Board is provided with relevant information on various matters relating to the business and operations of the Company, particularly those requiring consideration and deliberation at the Board level. The Directors have separate and independent access to the officers and Senior Management Personnel of the Company, as and when required.

In addition to the matters required to be placed before the Board for its noting and/or approval, the Board is also provided with all material and significant information necessary for effective discharge of its responsibilities.

The information supplied by the Management to the Board is in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

10. **Orderly Succession to the Board and Senior Management:**

The Board has satisfied itself that appropriate plans are in place for orderly succession for appointments to the Board and Senior Management of the Company.

11. **Review of Legal Compliance Reports:**

During the financial year under review, the Board periodically reviewed compliance reports in respect of the various laws applicable to the Company, as prepared and placed before it by the Management.

12. Maximum Tenure of Independent Directors:

The tenure of the Independent Directors of the Company is in accordance with the applicable provisions of the Companies Act, 2013 and Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

13. Formal Letter of Appointment to Independent Directors:

The Company issues formal letters of appointment to Independent Directors setting out the terms and conditions of their appointment in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The terms and conditions of appointment of Independent Directors are also made available on the website of the Company at www.univafoods.co.in.

14. Appointment / Re-appointment of Directors:

At the ensuing 35th Annual General Meeting**,** Mr. Deepak Babulal Kharwad (DIN: 08134487), Non-Executive, Non-Independent Director, retires by rotation and, being eligible, offers himself for re-appointment.

Further, approval of the Members is being sought for the appointment of Mr. Pravin Chandraprakash Chauhan (DIN: 11439345) as a Director and as Managing Director of the Company, and for the appointment of Mr. Jignesh Keshav Barot (DIN: 08184643) and Ms. Rinku Saini (DIN: 11059678) as Non-Executive Independent Directors of the Company.

The requisite details of the Directors seeking appointment/re-appointment, as required under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings, are provided in the Notice convening the 35th Annual General Meetin

15. General body meetings:

i. Details of Last Three Annual General Meetings:

Financial Year	Date of AGM	Venue / Mode of AGM	Time of AGM	Special Resolution(s) Passed
2024-25	29.09.2025	Through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM")	02:30 P.M.	To approve granting any loan, give any guarantee or to provide any security to all such person specified under Section 185 of the Companies Act, 2013:
2023-24	30.09.2024	Through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM")	10:30 A.M.	1. To appoint Mr. Mallinath Madineni (DIN: 01556784) as a Managing Director of the Company: (Change in designation from Additional Director to Managing Director) 2. To regularize the appointment of Mr. Prasoon Mishra (DIN: 06497540) as an Additional

				Independent Director of the Company: 3.To regularize the appointment of Ms. Gayathri Srinivasan Iyer (DIN: 09054785) as an Additional Independent Director of the Company:
2022-23	29.09.2023	Through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM")	03:30 P.M.	Shifting of the Registered Office of the Company from the State of Maharashtra to the State of Telangana

ii. <u>Extra-Ordinary General Meetings:</u>

No Extra-Ordinary General Meeting was held by the Company during the financial year 2025-26.

iii. <u>Special Resolutions passed through Postal Ballot:</u>

No resolutions were passed through Postal Ballot by the Company during the financial year 2025-26.

iv. <u>Procedure for Postal Ballot:</u>

Not Applicable, as no resolution was passed through Postal Ballot during the financial year 2025-26.

v. <u>Compliance with Regulations:</u>

During the financial year under review, the Company has generally complied with the applicable provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws and regulations. No material penalty or stricture relating to the capital markets has been reported in the Secretarial Audit Report for the financial year ended March 31, 2026.

vi. <u>Risk Management</u>

The Company has an appropriate mechanism for identification, evaluation and monitoring of various risks associated with its business and operations. The Management periodically reviews the risks faced by the Company, including market risk, competition, changes in consumer demand, regulatory and compliance risk, operational risk and general economic uncertainties, and takes appropriate measures for mitigation of such risks.

The Board of Directors periodically reviews the adequacy and effectiveness of the risk management framework and the measures undertaken by the Management to mitigate the identified risks.

16. Means of communication:

The primary source of information to the shareholders, investors, analysts and other stakeholders of the Company and to the public at large is through the Company's website and disclosures made to the Stock Exchanges. The Company ensures timely dissemination of material and relevant information in accordance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

i. Quarterly / Half-yearly / Annual Results:

The quarterly, half-yearly and annual financial results of the Company are submitted to the Stock Exchanges immediately after approval by the Board of Directors and are also made available on the Company's website.

ii. Publication of Financial Results:

The quarterly and yearly financial results of the Company are published in Financial Express and Mumbai Lakshdeep in accordance with the applicable regulatory requirements.

iii. Website:

The Company's website www.univafoods.co.in contains a separate dedicated section under **"Investor Relations"**, wherein financial results, Annual Reports, notices, disclosures, corporate announcements and other information relevant to shareholders are made available.

iv. News Releases / Press Releases:

No separate press release was issued by the Company during the financial year 2025-26. Any material information requiring disclosure is communicated to the Stock Exchanges in accordance with the applicable regulatory requirements.

v. Presentations to Institutional Investors / Analysts:

No presentation was made to institutional investors or analysts during the financial year 2025-26.

17. GENERAL SHAREHOLDER INFORMATION:

Sr. No	Details	Particulars
i.	Annual General Meeting	Saturday, 26th September, 2026 at 04:00 P.M. (IST) through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM")
ii.	Financial Year	1st April, 2025 to 31st March, 2026
iii.	Dividend Payment Date	No dividend has been declared or paid during the financial year 2025-26
iv.	Name and Address of Stock Exchange	BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001

<table>
<tr><td></td><td></td><td>National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai – 400051</td></tr>
<tr><td>v.</td><td>Listing Fees</td><td>The annual listing fees for the financial year 2025-26 have been duly paid to the Stock Exchanges.</td></tr>
<tr><td>vi.</td><td>Suspension of Securities</td><td>No securities of the Company were suspended from trading during the financial year 2025-26.</td></tr>
<tr><td>vii.</td><td>Registrar & Share Transfer Agent</td><td>MUFG Intime India Private Limited</td></tr>
<tr><td>viii.</td><td>Share Transfer System</td><td>The Company's shares are traded in dematerialised form. Share transfers, transmission and other related matters are processed by the Registrar and Share Transfer Agent in accordance with the applicable regulatory requirements.</td></tr>
<tr><td>ix.</td><td>Distribution of Shareholding</td><td>As stated under the quarterly Shareholding Pattern filed with the Stock Exchanges.</td></tr>
<tr><td>x.</td><td>Dematerialization of shares and liquidity</td><td>As on March 31, 2026, out of the total 1,43,22,800 Equity Shares of the Company, 1,34,01,600 Equity Shares representing 93.57% were held in dematerialised form and 9,21,200 Equity Shares representing 6.43% were held in physical form.</td></tr>
<tr><td>xi.</td><td>Tentative Financial calendar</td><td>Tentative schedule for consideration of Financial Results: Financial Year – 1st April, 2026 to 31st March, 2027.

<table>
<tr><td>First quarter financial results</td><td>On or before 14th August, 2026</td></tr>
<tr><td>Second quarter financial results</td><td>On or before 14th November, 2026</td></tr>
<tr><td>Third quarter financial results</td><td>On or before 14th February, 2027</td></tr>
<tr><td>Quarter Four /Annual Results for FY: 2026-27</td><td>On or before 30th May, 2027</td></tr>
</table></td></tr>
<tr><td>xii.</td><td>Outstanding ADRs / GDRs / Warrants or Convertible Instruments</td><td>Nil</td></tr>
<tr><td>xiii.</td><td>Commodity Price Risk / Foreign Exchange Risk and Hedging Activities</td><td>Nil</td></tr>
<tr><td>xiv.</td><td>Plant Locations</td><td>Nil</td></tr>
</table>

xv.	Address for Correspondence	B-702, 7th Floor, Neelkanth Business Park, Kirol Villag Near Bus Depot, Vidyavihar (W), Mumbai – 400086 Email: univafoods@gmail.com Contact No.: +91 8928039945
xvi.	Credit Ratings	Nil

18. Other Disclosures:

I. Materially Significant Related Party Transactions:

There were no materially significant related party transactions entered into by the Company during the financial year 2025-26 which may have a potential conflict with the interests of the Company at large.

II. Non-Compliance and Compliance with Corporate Governance Requirements:

Financial Year	Regulation / Requirement	Nature of Non-Compliance
2024-25	Regulation 6 of SEBI (LODR) Regulations, 2015	Delay of two days in appointment of the Company Secretary and Compliance Officer.
2024-25	Regulation 17(1) of SEBI (LODR) Regulations, 2015	Delay in compliance relating to appointment of Woman Independent Director.
2023-24	Regulation 74(5) of SEBI (Depositories and Participants) Regulations, 2018	Delay of 4 days in filing the certificate for the quarter ended 31.03.2023 and 1 day for the quarter ended 31.12.2023 with BSE and NSE.
2023-24	Regulation 31(4) and 31(5) of SEBI (SAST) Regulations, 2011	The Promoters failed to provide the required disclosure for FY 2022-23.
2023-24	Clause 4(2) of Schedule B read with Regulation 9 of SEBI (PIT) Regulations, 2015	Delay of 1 day in intimating closure of Trading Window for the quarter ended 31.03.2023 and non-intimation of closure of Trading Window for the relevant quarter stated in the previous Annual Report.
2023-24	Regulation 13 of SEBI (LODR) Regulations, 2015	Delay of 1 day in filing the Statement of Investor Grievances with NSE.
2023-24	Regulation 33 of SEBI (LODR) Regulations, 2015 read with applicable BSE Circular	Financial Results for the quarter ended September 2023 were filed beyond the prescribed 24-hour period.
2023-24	Regulation 34 of SEBI (LODR) Regulations, 2015 read with applicable BSE Circular	Annual Report was not filed in XBRL mode.
2023-24	Regulation 30 read with Para A of Part A of Schedule III of	Appointment of Mr. Nikhil Dilipbhai Bhuta and Mr. Vishal Omprakash Sharma was not filed in XBRL mode.

	SEBI (LODR) Regulations, 2015	
2023-24	Declaration of Unmodified Audit Report	Declaration of unmodified audit report was not filed along with the audited financial results for the year ended March 31, 2023.

III. Vigil Mechanism / Whistle Blower Policy:

The Company has established a Vigil Mechanism / Whistle Blower Policy for Directors and employees to report genuine concerns. The Company confirms that no personnel has been denied access to the Audit Committee.

IV. Compliance with Mandatory and Discretionary Requirements:

Mandatory

The Company has complied with the applicable mandatory requirements of the SEBI Listing Regulations, except for the non-compliance under Regulation 17(2A) as disclosed elsewhere in this Report.

Non-mandatory

i) Shareholder rights: Quarterly financial results were published in one English newspaper and in one Marathi newspaper. These were not sent individually to the shareholders.
ii) Audit Qualifications: The auditors' report does not contain any qualification.
iii) Chairperson and Managing Director are held by the same person.

Reporting of Internal Auditor: Internal Auditors are invited to the meetings of the Audit Committee wherein theyreport directly to the Committee

V. Policy for Determining Material Subsidiaries:

The Company has formulated a Policy for Determining Material Subsidiaries in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The said Policy is available on the website of the Company at www.univafoods.co.in under the Investor Relations section.

VI. Policy on Related Party Transactions:

The Company has formulated a Policy on Materiality of Related Party Transactions and on dealing with Related Party Transactions in accordance with the applicable provisions of the SEBI Listing Regulations. The said Policy is available on the website of the Company under the Investor Relations section.

VII. Commodity Price Risk and Commodity Hedging Activities:

The Company does not deal in commodities and, accordingly, the disclosure relating to commodity price risk and commodity hedging activities is not applicable to the Company.

VIII. Utilisation of Funds raised through Preferential Allotment / QIP:

The Company has not raised any funds through preferential allotment or Qualified Institutions Placement during the financial year under review. Accordingly, disclosure pursuant to Regulation 32(7A) of the SEBI Listing Regulations is not applicable.

IX. Recommendations of Committees:

There was no instance during the financial year 2025-26 where the Board did not accept any recommendation of any Committee of the Board which was mandatorily required to be considered by the Board.

X. Details of Fees paid to Statutory Auditors:

During the financial year 2025-26, the details of fees paid to the Statutory Auditors are as under:

Particulars of Auditors' Remuneration	**Fees (Lakhs)**
Statutory Audit	Nil
Other Services	Nil
Taxation Matters	Nil
Total	**Nil**

XI. Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Particulars	**No. of Complaints**
Number of complaints filed during the financial year	Nil
Number of complaints disposed of during the financial year	Nil
Number of complaints pending as at the end of the financial ye	Nil

XII. Loans and Advances in the Nature of Loans:

Company	**Relationship**	**Nature**	**Amount**
Rishabh Enterprises Limited	Common Director	Inter-Corporate Deposit	1,00,00,000

XIII. Details of Material Subsidiaries:

The Company does not have any material subsidiary. Accordingly, the disclosure relating to material subsidiaries is not applicable.

OTHER DISCLOSURE UNDER SCHEDULE V OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

A. DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT:

In terms of Regulation 39 of the Listing Regulations the Company reports the following details in respect of equity shares lying in the suspense Account.

Particulars	**Number of Shareholde**	**Number of Equity Shares**
Aggregate Number of Shareholders and the outstanding shares in the Suspense Account at the beginning/ during of the year.	Nil	Nil
Number of shareholders to whom shares were transferred from suspense account during the year	Nil	Nil
Aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year	Nil	Nil
Number of shareholders who approached the Company for transfer of shares from the suspense account during the financial year	Nil	Nil

The voting rights on the shares lying in the suspense account shall remain frozen till the rightful owner of such shares claims the shares.

B. DISCLOSURE OF CERTAIN TYPES OF AGREEMENTS BINDING LISTED ENTITIES: NA

On Behalf of the Board of Directors
For Univa Foods Limited

Sd/-

Deepak Babulal Kharwad
Director
DIN: 08134487

Date: 11-08-2026
Place: Mumbai

ANNEXURE-III

CEO / CFO CERTIFICATION

[As per Schedule II, Part B r/w Regulation 17(8) of the SEBI (LODR)]

I, the undersigned, certify that:

(A) I, Pravin Chauhan, Managing Director and CFO of the Company have reviewed the Financial Statements and the Cash Flow Statement of Univa Foods Limited for the financial year ended 31st March, 2026 and to the best of my knowledge and belief state that:

i. these statements do not contain any materially untrue statement or omit material fact or contain statements that mightbe misleading; and

ii. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

(B) There are, to the best of my knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent, illegal or violate of the Company's code of conduct.

(C) I accept responsibility for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and I have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps I have taken or propose to take to rectify these deficiencies.

(D) I have indicated to the Auditors and the Audit Committee,

i. that there were no significant changes in internal control over financial reporting during the year;

ii. that there were no significant changes in accounting policies during the year and that the same have been disclosedin the notes to the financial statements; and

iii. that there were no instances of significant fraud of which I have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Place: Mumbai

Date: 11-08-2026

Sd/-
Pravin Chauhan

Managing Director and CFO

ANNEXURE-IV

DECLARATION BY CHIEF EXECUTIVE OFFICER (CEO)

[As per Part D of Schedule V r/w Regulation 34(3) of the SEBI (LO&DR)]

I, Pravin Chauhan, Managing Director and CFO of the Company, hereby declare that all the Members of the Board of Directors and Senior Management Personnel have affirmed compliance with the 'Code of Conduct for Directors and Senior Management Personnel' as laid down by the Company for the year ended 31st March, 2026.

Place: Mumbai

Date: 11-08-2026

Sd/-
Pravin Chauhan

Managing Director and CFO

ANNEXURE-V

Compliance Certificate by Practicing Company Secretary

Company Secretary in practice's Certificate on Compliance with the Corporate Governance requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015

To,
The Members,
Univa Foods Limited
B-702, 7th Floor, Neelkanth Business Park, Kirol Village,
Near Bus Depot, Vidyavihar (W), Mumbai, Maharashtra, 400086

I have examined the compliance of conditions of Corporate Governance by **Univa Foods Limited** ('the Company'), for the year ended on 31st March, 2026 as stipulated in Regulations 17 to 27 and clauses (b) to (i) of regulation 46 (2) and paragraphs C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") as amended from time to time pursuant to the Listing Agreement of the Company with Stock Exchange as prepared by the Company.

Management's Responsibility:

1. The Management is responsible for ensuring that the Company complies with the conditions of Corporate Governance asstipulated under the Listing Regulations. This responsibility also includes the design, implementation and maintenance of internal controls and procedures to ensure compliance with the conditions of the Corporate Governance stipulated in the Listing Regulations.

Auditor's Responsibility:

2. My responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.
3. I have examined the books of account and other relevant records and documents maintained by the Company for the purpose of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company.

Opinion:

4. Based on my examination, as above, and to the best of the information and explanations given to me and representationsprovided by the management, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46 (2) and paragraphs C, D and E of Schedule V of theListing Regulations during the year ended 31st March, 2026.
5. I further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Restriction on Use:

6. The certificate is addressed and provided to the members of the Company solely for the purpose to enable the Company to comply with the requirement of the Listing Regulations, and it should not be used by any other person or for any other purpose. Accordingly, I do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without my prior consent in writing. I have no responsibility to update this certificate for any event or circumstances occurring after the date of this certificate.

For Ajay Yadav & Associates
Practicing Company Secretaries

Date: 11-08-2026
Place: Mumbai

Ajay Yadav
Proprietor
M. No. A**75958**
COP No. 27919
UDIN: A075958H001070732

ANNEXURE-VI

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

[Pursuant to Regulation 34(3) read with Schedule V Para C clause (10)(i) of the Securities and Exchange Board of India(Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members,
Univa Foods Limited
B-702, 7th Floor, Neelkanth Business Park, Kirol Village,
Near Bus Depot, Vidyavihar (W), Mumbai, Maharashtra, 400086

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Univa Foods Limited having CIN - L55101MH1991PLC063265 and having registered office at B-702, 7th Floor, Neelkanth Business Park, Kirol Village, Near Bus Depot, Vidyavihar (W), Mumbai, Maharashtra, 400086 (the "**Company**"), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para C Sub clause 10(i)of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the financial year ending on 31st March, 2026 have been debarred and disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sr. No	Name of Director	DIN	*Date of appointment at curr designationin the Company
1.	Mr. Deepak Babulal Kharwad	08134487	28-06-2025
2.	Mr. Sachin Shivaji Wagh	01056774	25-10-2025
3.	Mrs. Kinjal Bhavin Gandhi	09376071	25-10-2025
4.	Mr. Pravin Chandraprakash Chauhan	11439345	11-03-2026

For Ajay Yadav & Associates
Practicing Company Secretaries

Date: 11-08-2026
Place: Mumbai

Ajay Yadav
Proprietor
M. No. A**75958**
COP No. 27919
UDIN: A075958H001070701

ANNEXURE-VII

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

For the Financial Year ended 31st March, 2026

Your Directors present the Management Discussion and Analysis Report for the financial year ended March 31, 2026, pursuant to Regulation 34(2)(e) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(a) INDUSTRY STRUCTURE AND DEVELOPMENTS

The food products and distribution sector in India continues to evolve with changing consumer preferences, increasing urbanisation, growth in organised retail and digital commerce, and improving supply chain infrastructure. The sector offers opportunities for businesses engaged in food products, trading and distribution activities, supported by growing consumer demand and an expanding domestic market.

The Company continues to evaluate business opportunities within its permitted objects and remains focused on strengthening its operations in a prudent and sustainable manner.

(b) OPPORTUNITIES AND THREATS

OPPORTUNITIES

- Growing demand for food and consumer products.
- Expansion of organised retail and digital distribution channels.
- Opportunities for expansion into new products and markets.
- Increasing consumer preference for branded and quality products.
- Improvement in logistics and distribution infrastructure.

THREATS

- Intense competition from organised and unorganised market participants.
- Fluctuation in input and operating costs.
- Changes in consumer preferences.
- Regulatory and compliance requirements.
- General economic and market uncertainties.

(c) SEGMENT-WISE / PRODUCT-WISE PERFORMANCE

The Company operates in a single business segment. Accordingly, separate segment-wise reporting is not applicable during the financial year under review.

During the financial year 2025-26, the Company recorded revenue from operations of Rs. 15.00 lakhs as against Nil in the previous financial year.

(d) OUTLOOK

The Company remains focused on improving operational efficiency, strengthening its financial position and exploring suitable business opportunities for sustainable growth. The management will continue to adopt a prudent approach towards business expansion, cost management and deployment of resources.

The Company remains cautiously optimistic about its future prospects and will continue to evaluate opportunities that are aligned with its business objectives and long-term interests of stakeholders.

(e) RISKS AND CONCERNS

The Company's operations are subject to various risks, including market risk, competition, changes in consumer demand, regulatory and compliance risk, operational risk and general economic uncertainties.

The management periodically reviews the risks associated with the business and takes appropriate measures to mitigate such risks to the extent possible.

(f) INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has adequate internal control systems commensurate with the size, nature and complexity of its operations. The internal control framework is designed to ensure safeguarding of assets, accuracy and reliability of accounting records, compliance with applicable laws and regulations and timely preparation of financial information.

The adequacy and effectiveness of the internal control systems are periodically reviewed and necessary corrective measures are taken wherever required.

(g) DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

During the financial year 2025-26, the Company recorded revenue from operations of Rs. 15.00 lakhs as compared to Nil in the previous financial year. Total expenditure during the year stood at Rs. 27.88 lakhs as compared to Rs. 22.84 lakhs in the previous financial year.

The Company reported a net loss of Rs. 12.86 lakhs for the financial year 2025-26 as compared to a net loss of Rs. 20.84 lakhs in the previous financial year. The Company continues to focus on improving operational efficiency, strengthening its financial position and exploring suitable business opportunities.

(h) MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS

Human resources continue to be an important part of the Company's operations. The Company endeavors to maintain a professional and conducive work environment and encourages integrity, responsibility and effective performance.

Industrial relations remained cordial during the financial year under review. The Company had one permanent employee as on March 31, 2026.

CAUTIONARY STATEMENT

Statements made in this Management Discussion and Analysis Report describing the Company's objectives, expectations, estimates or projections may constitute forward-looking statements within the meaning of applicable laws and regulations. Actual results may differ materially from those expressed or implied due to economic conditions, market developments, regulatory changes and other factors beyond the control of the Company.

I. DETAILS OF SIGNIFICANT CHANGES (I.E. CHANGE OF 25% OR MORE AS COMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR) IN KEY FINANCIAL RATIOS, ALONG WITH DETAILED EXPLANATIONS THEREFOR:

The details of significant changes of 25% or more in the key financial ratios, together with explanations thereof, wherever applicable, are provided in the Notes to the Financial Statements forming part of this Annual Report.

II. DETAILS OF ANY CHANGES IN RETURN ON NET WORTH AS COMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR ALONG WITH A DETAILED EXPLANATION THEREOF:

The details of change in Return on Net Worth as compared to the immediately preceding financial year, together with explanations thereof, wherever applicable, are provided in the Notes to the Financial Statements forming part of this Annual Report.

III. DISCLOSURE OF ACCOUNTING TREATMENT:

The Company has followed the applicable Accounting Standards in the preparation of its financial statements. No accounting treatment different from that prescribed under the applicable Accounting Standards has been followed during the financial year under review.

CONCLUSION

The Company remains committed to strengthening its operations, improving financial performance and pursuing sustainable business opportunities through prudent management and effective risk controls, with a view to creating long-term value for its stakeholders.

By Order of the Board of Directors
For Univa Foods Limited

Sd/-
Deepak Babulal Kharwad
Chairperson and Director
(DIN: 08134487)

Place: Mumbai
Date: 11-08-2026

Form No. MR-3
SECRETARIAL AUDIT REPORT
For the Financial Year Ended 31st March 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members
Univa Foods Limited
B-702,7th Floor, Neelkanth Business Park,
Kirol Village, Near Bus Depot, Vidyavihar (W),
Mumbai, Maharashtra, 400086.

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Univa Foods Limited ("the Company"). The Secretarial Audit was conducted in a manner that provided a reasonable basis for evaluating the Company's corporate conduct and statutory compliances and for expressing my opinion thereon.

Based on my verification of the Company's books, papers, minutes book, forms and returns filed and other records maintained by the Company and also information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed, and other records maintained by Univa Foods Limited for the financial year ended 31st March, 2026 in accordance with the provisions of:

(i). The Companies Act, 2013 (the Act) and the rules made thereunder;
(ii). The Securities Contracts (Regulation) Act, 1956 ('SCRA) and the rules made thereunder;
(iii). The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
(iv). Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v). The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz.:

a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Not Applicable during the year under review);**
d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **(Not applicable during the financial year under review)**
e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021. **(Not Applicable during the year under review);**
f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client.
g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2025**; (Not Applicable during the year under review)**
h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018. **(Not applicable during the financial year under review**)
i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**.**

I have also examined compliance with the applicable provisions and clauses of the following:

(i). Secretarial Standards issued by The Institute of Company Secretaries of India.
(ii). The Listing Agreements entered into by the Company with BSE Limited and National Stock Exchange of India Limited.

During the period under review as per explanation and clarification given to me and the representation made by management, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that,

- All changes in the composition of the Board of Directors that took place during the period under review were in compliance with the provisions of the Companies Act, 2013,

- Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system existed for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

- All decisions made at Board Meetings have unanimous consent of directors as recorded in the minutes of the meetings of the Board of Directors. There were no dissenting views by any member of the Board of Directors during the audit period.

I have not examined compliance by the Company with respect to applicable financial laws, like direct and indirect tax laws, maintenance of financial records, etc., since the same have been subject to review by statutory (financial) auditors, tax auditors and other designated professionals.

I further report that the Company has, in my opinion, adequate systems and processes commensurate with its size and operations to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For Ajay Yadav & Associates,
Company Secretaries

Place: Mumbai
Date: 11-08-2026
UDIN: A075958H001070666
Peer Review No: 6676/2025

Ajay Yadav
Proprietor
M. No.: A75958
C. P. No.: 27919

<u>Annexure-A</u>

To,
The Members
Univa Foods Limited
B-702,7th Floor, Neelkanth Business Park,
Kirol Village, Near Bus Depot, Vidyavihar (W),
Mumbai, Maharashtra, 400086

My report of even date is to be read in conjunction with this Annexure:

1. The maintenance of Secretarial Records is the responsibility of the Management of the Company. My responsibility is to express an opinion on these Secretarial Records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial Records. The verification was carried out on a test-check basis to ensure that correct facts are reflected in the Secretarial Records. I believe that the processes and practices followed by me provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of the financial records and books of account of the Company.
4. Wherever required, I have obtained the Management's representation regarding compliance with applicable laws, rules and regulations and the occurrence of events and transactions.
5. The compliance with the provisions of corporate and other applicable laws, rules, regulations and standards is the responsibility of the Management. My examination was limited to the verification of procedures on a test-check basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the Management has conducted the affairs of the Company.

For Ajay Yadav & Associates,
Company Secretaries

Place: Mumbai
Date: 11-08-2026
UDIN: A075958H001070666
Peer Review No: 6676/2025

Ajay Yadav
Proprietor
M. No.: A75958
C. P. No.: 27919

INDEPENDENT AUDITOR'S REPORT

To
The Members of
M/s Univa Foods Limited

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of M/s **Univa Foods Limited** ("the Company") which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss including Other Comprehensive Income, the statement of Cash Flow Statement and the Statement of Changes in Equity for the year then ended on that date, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of utmost significance in our audit of the financial statements for the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report

Sr. No	Key Audit Matters	Auditor's Response
1	Accuracy of recognition, measurement, presentation and disclosures of revenues and other related balances in view of adoption of Ind AS 115	We assessed the Company's process to identify the impact of the existing revenue accounting policy. Our audit approach consisted testing of the design and operating effectiveness of the internal controls and substantive testing as follows: (i) Verification of invoices raised for various professional services rendered during the year and extent of such services provided in order to

		establish recognition criteria. (ii) The Company during the year started the trading business. Verification of bill, dispatch of material, collection of bill w.r.t. material.
2	Valuation of Inventory in view of adoption of AS-2 Inventory	We have assessed the Company's process to identify the impact of adoption of the inventory Accounting standard. Our Audit approach consisted testing of the design and operating effectiveness of the internal control and substantive testing as follows: (i) Obtaining the valuation certificate from the company. (ii) Relying on the quantitative balance as per books of company.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Ind-AS Financial Statements.

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Ind-AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind-AS Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Ind-AS Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We have considered quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters:

Related to Going Concern

The financial statements have been prepared on a going concern basis, as the management has assessed that the Company will continue its operations for the foreseeable future and has neither the intention nor the necessity of liquidation or curtailing its business significantly.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:
   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

   b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c. The Balance Sheet, the Statement of Profit and Loss including the statement of other Comprehensive income, the Cash Flow Statement and statement of changes in Equity dealt with by this Report are in agreement with the books of account.

   d. In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards (Ind As) specified under section 133 of the Act, Companies (Indian Accounting Standards) Rules, 2015, as amended.

   e. On the basis of written representations received from the directors of the Company as on March 31, 2026 taken on record by the Board of Directors of the company none of the directors of the company, is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

   f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**" to this report.

   g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act as amended:
   In our opinion and to the best of our information and according to the explanations given to us, the Remuneration paid by the company to its Directors during the year is in accordance with the provisions of Section 197 of the Act.

   h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
      i. The Company has no pending litigations as disclosed to us.
      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b)The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c)Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under and (b) above, contain any material misstatement.

v. The company during the year has not declared or paid any interim, final dividend due to the loss sustained by the company as explained to us.

vi. The company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "**Annexure B**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For B M Gattani & Co.
Chartered Accountants
Firm Registration No. 113536W

Place: Mumbai
Date: 26/05/2026

(CA Balmukund N Gattani)
Proprietor
M.No. 47066
UDIN:26047066BEINCU3747

Annexure "A"
Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Univa Foods Limited** ("the Company"), as of 31st March, 2026 in conjunction with our audit of the Ind AS Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls
The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining and understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the Ind-AS Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Ind AS financial statements.

Inherent Limitations of Internal Financial Control over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projection of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India"

For B M Gattani & Co.
Chartered Accountants
Firm Registration No. 113536W

Place: Mumbai
Date: 26/05/2026

(CA Balmukund N Gattani)
Proprietor
M.No. 047066
UDIN: 26047066BEINCU3747

Annexure-B to the Independent Auditors' Report on Ind AS Financial Statements for the year ended 31st March, 2026 of the Univa Foods Limited.

(Referred to in paragraph 2 under the heading of 'Report on Other Legal and Regulatory Requirements' of our Report of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation, of Property, Plant and Equipment.

(B) The Company does not have any intangible assets and accordingly reporting under clause 3(i)(a)(B) of the Order is not applicable.

(b) The Property, Plant and Equipment of the Company, comprising computer equipment which is fully depreciated and carried at a nil net book value, have been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

c) The Company does not own any immovable property and accordingly reporting under clause 3(i)(c) of the Order is not applicable.

d) The Company has not revalued any of its Property, Plant and Equipment during the year and accordingly reporting under clause 3(i)(d) of the Order is not applicable.

e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and the rules made thereunder.

ii)

a) As explained to us, the inventories were physically verified during the year by the management at a reasonable interval and discrepancies found on such verification has been adjusted in the books of account. However for our audit purposes we have obtained the valuation certificate.

b) The Company has not been sanctioned any working capital limits, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii) The Company has not made any investment in, companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the year, and hence reporting under clause 3(iii)(a), (b), (c), (d), (e) & (f) of the Order is not applicable.

The Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

iv) According to the information and explanations given to us, the Company has not made any loans, investments, guarantees, and security under the provisions of section 185 and 186 of the Companies Act, 2013.

v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

vi) As explained to us the Central Government has not specified maintenance of cost records under subsection (1) of Section 148 of the Act.

vii) In respect of statutory dues:

a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is generally regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income-Tax, Sales-Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and any other statutory dues to the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.
The Management of the Company gives clarification w.r.t. non applicability of GST on the Turnover based on the Notification through their explanation to us

viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under income tax act, 1961 (43 of 1961). However the management has written back some of the liabilities which were duly accounted for.

ix)

a) As per information and explanations provided to us, the Company has not defaulted in any repayment of loans or other borrowings or in payment of interest.

b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

d) As per the record verified by us, there are no short-term loans raised by the Company from any financial institution. Hence reporting under the clause 3(ix)(d) of the order is not applicable.

e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

f) During the year the Company has not raised any loans on the pledge of securities held in its subsidiaries, joint ventures or associate companies, hence the clause 3 (ix) (f) of the Order is not applicable.

x)

a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi)

a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

c) According to the information and explanations given to us, there are no whistle blower complaints during the year.

xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3 (xii) (a), (b) and (c) of the Order is not applicable to the Company.

xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable.

xiv)

In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

xv) The According to the information and explanations given to us and based on our examination of the records, the Company has not entered into any non-cash transactions with any director or persons connected with him as specified in Section 192 of the Act.

xvi)

a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii) The Company has not incurred cash losses during the financial year covered by our audit.

xviii) There has been no resignation of the statutory auditors of the Company during the year.

xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due, within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx) In respect to Corporate Social Responsibility Company: As the company is a loss making company CSR obligation is not applicable to the company.

xxi) The reporting reporting under clause 3(xxi) is not applicable to the Company, as the Company neither have its subsidiary Company nor it is a subsidiary of other Company.

For B M Gattani & Co.
Chartered Accountants
Firm Registration No. 113536W

Place: Mumbai
Date: 26/05/2026

(CA Balmukund N Gattani)
Proprietor
M.No. 047066
UDIN: 26047066BEINCU3747

UNIVA FOODS LIMITED			
CIN :L55101MH1991PLC063265			
Balance Sheet as at 31st March,2026			
(All amounts in Indian rupees, except share data and where otherwise stated)			(Rs. in Lakhs)
Particulars	Note No.	As at 31/03/2026	As at 31/03/2025
ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment	1	-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Loans	2	-	-
(2) Current assets			
(a) Financial Assets			
(i) Investments	3	-	-
(ii) Cash and cash equivalents	4	4.44	0.47
(b) Others Current Assets	5	1.50	2.22
(c) Trade Receivables	5A	13.50	-
Total Assets		**19.44**	**2.70**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	6 (a)	1,432.28	1,432.28
(b) Other Equity	6 (b)	(1,520.73)	(1,507.87)
LIABILITIES			
(1) Non-current liabilities			
(a) Financial Liabilities			
Borrowings	7	103.49	71.84
(b) Other Financial Liabalities	8	-	-
(2) Current liabilities			
Trade Payable	9		
(A) total outstanding dues of micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		1.63	1.55
Other current liabilities	10	2.76	4.89
Total Equity and Liabilities		**19.44**	**2.70**
		0.00	**0.00**

Significat accounting policies and Notes to accounts

As per our report of even date

For B M Gattani & Co.
Chartered Accountants
FRN: 113536W

For & on behalf of the board of directors of Univa Foods Lin

Sd/-
Balmukund N Gattani
(Proprietor)
Membership No. 47066
UDIN: 26047066BEINCU3747
Place : Mumbai
Dated : 26/05/2026

Sd/-
Deepak Babulal Kharwad
(Director)
DIN : 08134487

Sd/-
Pravin Chauhan
(Managing Director)
DIN: 11439345

Sd/-
Gunjan Jain
(Company Secretary)
Membership No. ACS - A56697

Place : Mumbai
Dated : 26/05/2026

Place : Mumbai
Dated : 26/05/2026

UNIVA FOODS LIMITED
CIN : L55101MH1991PLC063265
Statement of Profit and Loss for the year ended 31st March,2026

(Rs. in Lakhs)

	Particulars	Note No	As at 31/03/2026	Year ended 31/03/2025
I	**Revenue**			-
II	Revenue from operations	11	15.00	-
II	Other Income	12	-	2.00
III	**Total Income (I+II)**		**15.00**	**2.00**
IV	**EXPENSES**			-
	Employee benefits expense	13	2.64	1.95
	Depreciation	1	-	0.03
	Other expenses	14	25.08	20.86
	Total expenses (IV)		**27.72**	**22.84**
V	**Profit/(loss) before exceptional items and tax (I- IV)**		**(12.72)**	**(20.84)**
VI	Exceptional Items	1.1	-	-
VII	**Profit/(loss) before tax (V-VI)**		**(12.72)**	**(20.84)**
VIII	Tax expense:			
	(1) Current tax - Tax for earlier years		0.14	-
	(2) Deferred tax		-	-
	Total Tax expense		0.14	-
IX	**Profit (Loss) for the year from continuing operations (VII-VIII)**		**(12.86)**	**(20.84)**
X	Profit/(loss) from discontinued operations		-	-
XI	Tax expense of discontinued operations		-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)		-	-
XIII	**Profit/(loss) for the period (IX+XII)**		**(12.86)**	**(20.84)**
XIV	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	B (i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	Other Comprehensive Income (A+B)		-	-
XV	**Total Comprehensive Income for the period, (XIII+XIV) Comprisig profit/(loss) and other comprehensive income**		**(12.86)**	**(20.84)**
XVI	Earnings per equity share (for continuing operations):	17		
	(1) Basic		(0.09)	(0.15)
	(2) Diluted		(0.09)	(0.15)
XVII	Earnings per equity share (for discontinued operations):			
	(1) Basic		-	-
	(2) Diluted		-	-
XVIII	Earnings per equity share(for continuing and discontinued operations)			
	(1) Basic		(0.0898)	(0.1455)
	(2) Diluted		(0.0898)	(0.1455)
	Significat accounting policies and Notes to accounts			

As per our report of even date

For B M Gattani & Co.
Chartered Accountants
FRN: 113536W

Sd/-
Balmukund N Gattani
(Proprietor)
Membership No. 47066
UDIN: 26047066BEINCU3747
Place : Mumbai
Dated : 26/05/2026

For & on behalf of the board of directors of Univa Foods Limited

Sd/-
Deepak Babulal Kharwad
(Director)
DIN : 08134487

Sd/-
Pravin Chauhan
(Managing Director)
DIN: 11439345

Sd/-
Gunjan Jain
(Company Secretary)
Membership No. ACS - A56697

Place : Mumbai
Dated : 26/05/2026

Place : Mumbai
Dated : 26/05/2026

UNIVA FOODS LIMITED
CIN : L55101MH1991PLC063265
Cash Flow Statement for the year ended 31st March, 2026

(Rs. in Lakhs)

	Particulars	Year ended 31/03/2026	Year ended 31/03/2025
A.	**Cash Flow from Operating Activities**		
	Net Profit /(Loss) before Tax	(12.72)	(20.84)
	Adjustment for		
	Depn on Property Pant and Equipments	-	0.03
	Net gain on sale of investments	-	-
	Interest Income	-	-
	Investments written off	-	-
	Sundry Balances w/off	-	0.12
	Sundry balances written back	-	-
	Interest Paid	-	-
	Loans & Advances w/off	-	-
	Loans assigned	-	-
	Operating Profit before Working capital changes	**(12.72)**	**(20.69)**
	Adjustments for:		
	(Increase)/Decrease in Trade Receivables	-	
	Increase/(Decrease) in Trade Payable	0.08	0.20
	(Increase)/Decrease in Loans (Non Current)	-	-
	(Increase)/Decrease in Other current assets	0.72	-
	Increase/(Decrease) in Other Current Liabilities	(2.12)	(0.45)
	Cash Inflow /(Out Flow) from Operations	**(14.05)**	**(20.94)**
	Tax paid /(Refund received) (Net)	(0.14)	-
	Net Cash Inflow /(Out Flow) from Operation (A)	**(14.19)**	**(20.94)**
B.	**Cash Flow from Investing Activities:**		
	Purchase of Property Plant and Equioments	-	-
	Sale/(Purchase) of Investments (Net)	-	-
	Interest income	-	-
	Net Cash Inflow/(Outflow) from investing Activities (B)	-	-
C.	**Cash Flow from Financing Activities:**		
	Increase /(repayment) of Borrowings(Non Current)	31.65	20.89
	Interest Income	-	-
	Net Cash Inflow /(Out Flow) from Financing Activities (C)	31.65	20.89
	Net Increase/Decrease in cash & Cash equivalents (A+B+C)	17.46	(0.05)
	Opening Cash & Cash Equivalents	0.47	0.53
	Closing Cash & Cash Equivalents	17.94	0.47
D.	**Reconcialiation of Cash & Cash Equivalents:**		
	Balance as per Cash Flow Statement	17.94	0.47
	Cash & Cash Equivalents (as per note 4 to Accounts)	4.44	0.47

Note: 1. Statement of cash flows has been prepared under the indirect method as set out in Ind AS 7 “Statement of Cash Flows” as specified in the Companies (Indian Accounting Standards) Rules, 2015

2. The previous year figures have been re-grouped/rearranged and / or reclassified wherver considered necessary.

As per our report of even date
For B M Gattani & Co.
Chartered Accountants
FRN: 113536W

Sd/-
Balmukund N Gattani
(Proprietor)
Membership No. 47066
UDIN: 26047066BEINCU3747
Place : Mumbai
Dated : 26/05/2026

For & on behalf of the board of directors of
Univa Foods Limited

Sd/-
Deepak Babulal Kharw
(Director)
DIN : 08134487

Sd/-
Pravin Chauhan
(Managing Director)
DIN: 11439345

Sd/-
Gunjan Jain
(Company Secretary)
Membership No. ACS - A56697

Mumbai

Place : Mumbai
Dated : 26/05/2026

UNIVA FOODS LIMITED
CIN: L55101MH1991PLC063265

Notes forming part of financial statement for the year ended March 31, 2026.
Note – 1
Significant accounting policies

1 Corporate Information

These statements comprise financial statements of Univa Foods Limited (CIN : L55101MH1991PLC063265) for the year ended March 31,2026. The Company is a Listed company domiciled in India and is incorporated as on 16/09/1991 under the provisions of the Companies Act applicable in India. The Company is principally engaged in the business of Hotels.

2 Significant Accounting Policies

a. ***Basis of preparation of financial statements***

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS), under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the relevant amendment rules issued thereafter. Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

b. ***Use of estimates***

The preparation of the financial statements in conformity with Ind AS requires the Management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

c. ***Revenue recognition***

Incomes/Expenses/Revenues are accounted for on accrual basis. Revenue is recognised to the extent that it is probable that the economic benefit will flow to the company and the revenue can be reliably measured. The Company is following IND-AS 115 for recognition of revenue.

d. ***Cash flow***

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

e. ***Property, plant and equipment***

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalised until the property, plant and equipment are ready for use, as intended by the management. Depreciation has been provided on written down value method in accordance with section 198 of the Companies Act, 2013 at the rates specified in schedule II to the Companies Act, 2013, on *pro–rata* basis with reference to the period of use of such assets.

f. ***Inventories***

Inventories are valued at cost or net realizable value whichever is lower.

g. ***Amortisation of intangible assets***
Intangible Assets as defined in IND AS 38- "Intangible Assets" are valued at cost and amortised as per its useful life and value in use.

h. ***Impairment of assets***
The carrying amounts of Cash Generating Units/Assets are reviewed at each Balance Sheet date to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount is estimated at the higher of net realisable value and value in use. Impairment loss is recognised wherever carrying amount exceeds the recoverable amount.

i. ***Earnings per share***
Earnings per Share has been computed in accordance with IND AS 33 - "Earnings Per Share" by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The earnings considered for ascertaining the company's Earnings per Share is the net profit after tax.

j. ***Income tax***
Tax expense comprises of current tax and deferred tax. Provision for current tax is made for the tax liability payable on taxable income after considering the allowances, deductions and exemptions and disallowances if any determined in accordance with the prevailing tax laws.

Deferred income tax reflects the current period timing difference between taxable income and accounting income for the period and reversal of timing difference of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is a virtual certainty that sufficient future taxable income will be available to realise the same.
Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

k. ***Provisions, contingent liabilities and contingent assets***
The Company creates a provision when there is a present obligation as a result of an obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the outflow. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimate.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote.

Contingent assets are neither recognized nor disclosed in the financial statements.

l. ***New Accounting standards adopted by the Company:***
1. Appendix C to Ind AS 12 - Uncertainty over income tax treatments
Appendix C to Ind AS 12 clarifies the accounting for uncertainties in income taxes. The interpretation is to be applied to the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. The adoption of Appendix C to Ind AS 12 does not have any material impact on the standalone financial statements of the Company.

2. Amendment to Ind AS 12 – Income Taxes
The Ministry of Corporate Affairs issued amendments to Ind AS 12 – Income Taxes. The amendments clarify that an entity shall recognize the income tax consequences of dividends on financial instruments classified as equity, where the entity originally recognized those past transactions or events that generated distributable profits and are recognized by the entity. The adoption of amendment to Ind AS 12 does not have any material impact on the standalone financial statements of the Company.

3. Amendment to Ind AS 19 - Plan Amendment, Curtailment or Settlement
The Ministry of Corporate Affairs issued amendments to Ind AS 19, 'Employee Benefits', in connection with accounting for plan amendments, curtailments and settlements requiring an entity to determine the current service costs and the net interest for the period after the re-measurement using the assumptions used for the re-measurement; and determine the net interest for the remaining period based on the remeasured net defined benefit liability or asset. The adoption of amendment to Ind AS 19 does not have any material impact on the standalone financial statements of the Company.

4. Transition to Ind AS 116

Ministry of Corporate Affairs ("MCA") through Companies (Indian Accounting Standards) Amendment Rules, 2019 and Companies (Indian Accounting Standards) Second Amendment Rules, has notified Ind AS 116 Leases which replaces the existing lease standard, Ind AS 17 Leases and other interpretations. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases for both lessees and lessors. It introduces a single, on-balance sheet lease accounting model for lessees.

The Company has evaluated for adopting Ind AS 116 from effective annual reporting period beginning April 1, 2019 and found that the adoption of amendment to Ind AS 116 did not have any material impact on the standalone financial statements of the Company.

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, as below.

Ind-AS 16–Property Plant and equipment-The amendment clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognized in the profit or loss but deducted from the directly attributable costs considered as part of cost of an item of property, plant, and equipment. The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2022. The Company has evaluated the amendment and there is no impact on its consolidated financial statements.

Ind-AS 37– Provisions, Contingent Liabilities and Contingent Assets–The amendment specifies that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract). The effective date for adoption of this amendment is annual periods beginning on or after April 01, 2022 although early adoption is permitted. The Company has evaluated the amendment and the impact is not expected to be material.

UNIVA FOODS LIMITED
CIN : L55101MH1991PLC063265
Statement of Changes in Equity for the year ended 31st March, 2026

A. Equity Share Capital

(Rs. In Lakhs)

Particulares	Year ended 31/03/2026	Year ended 31/03/2025
Balance in the beginning of the reporting period	1,432.28	1,432.28
Changes in Equity Share Capital due to prior period errors	-	-
Restated balance at the beginning of the current reporting period	1,432.28	1,432.28
Changes in equity share capital during the year	-	-
Balance at the end of the reporting period	**1,432.28**	**1,432.28**

B. Other Equity (Rs. in Lakhs)

Particulars	Reserves and Surplus				Total
	Capital Reserve	Securities Premium	General Reserve	Retained Earnings (Surplus/(Loss) as per Profit & Loss Statement)	
As at 01-04-2022	1,000.00	1,770.58	85.02	(4,243.38)	(1,387.78)
Changes in accounting policy or prior period errors					
Restated Balance as at March 31, 2023	1,000.00	1,770.58	85.02	(4,243.38)	(1,387.78)
Total Comprehensive Income for the current year	-			(28.20)	(28.20)
Add/Less : Adjustments relating to earlier taxes					
Balance at the end of the reporting period	**1,000.00**	**1,770.58**	**85.02**	**(4,271.58)**	**(1,415.97)**
As at 01-04-2023	1,000.00	1,770.58	85.02	(4,271.58)	(1,415.97)
Changes in accounting policy or prior period errors					
Restated Balance as at March 31, 2024	1,000.00	1,770.58	85.02	(4,271.56)	(1,415.97)
Total Comprehensive Income for the current year	-			(71.07)	(71.07)
Add/Less : Adjustments relating to earlier taxes					
Balance at the end of the reporting period	**1,000.00**	**1,770.58**	**85.02**	**(4,342.63)**	**(1,487.03)**
As at 01-04-2024	1,000.00	1,770.58	85.02	(4,342.63)	(1,487.03)
Changes in accounting policy or prior period errors					
Restated Balance as at March 31, 2025	1,000.00	1,770.58	85.02	(4,342.63)	(1,487.03)
Total Comprehensive Income for the current year	-			(20.84)	(20.84)
Add/Less : Adjustments relating to earlier taxes					
Balance at the end of the reporting period	**1,000.00**	**1,770.58**	**85.02**	**(4,363.47)**	**(1,507.87)**
As at 01-04-2025	1,000.00	1,770.58	85.02	(4,363.47)	(1,507.87)
Changes in accounting policy or prior period errors					
Restated Balance as at March 31, 2026	1,000.00	1,770.58	85.02	(4,363.47)	(1,507.87)
Total Comprehensive Income for the current year				(12.86)	(12.86)
Add/Less : Adjustments relating to earlier taxes					
Balance at the end of the reporting period	**1,000.00**	**1,770.58**	**85.02**	**(4,376.33)**	**(1,520.73)**

Significat accounting policies and Notes to accounts 1-41

As per our report of even date
For B M Gattani & Co.
Chartered Accountants
FRN: 113536W

Sd/-
Balmukund N Gattani
(Proprietor)
Membership No. 47066
UDIN: 26047066BEINCU3747
Place : Mumbai
Dated : 26/05/2026

For & on behalf of the board of directors of Univa Foods Limited

Sd/-
Deepak Babulal Kharwad
(Director)
DIN : 08134487

Sd/-
Pravin Chauhan
(Managing Director)
DIN: 11439345

Sd/-
Gunjan Jain
(Company Secretary)
Membership No. ACS - A56697

Place : Mumbai
Dated : 26/05/2026

Place : Mumbai
Dated : 26/05/2026

UNIVA FOODS LIMITED
CIN :L55101MH1991PLC063265
Notes to financial statements for the year ended 31 March 2026

(All amounts in Indian rupees, except share data and where otherwise stated)

Note No : 1 Property, Plant and Equipment (Rs. in Lakhs)

Particulars	Servers	Computer	Furniture and fixtures	Interiors	Office Equipment	Total
Gross carrying value :						
As at 01 April 2025	-	0.15	-	-	-	0.15
Additiions		-		-	-	-
Deletions			-		-	-
As at 31 March 2026	**-**	**0.15**	**-**	**-**	**-**	**0.15**
Deductions:						
Deductions:	-	-	-			
Accumulated Depreciation :						
As at 01 April 2025	-	-	-	-	-	-
Depreciation Charge for the year	-	0.03	-	-	-	0.03
Deletions		0.12				0.12
As at 31 March 2026	**-**	**0.15**	**-**	**-**	**-**	**0.15**
Net Carrying Value :						
As at 31 March 2026	-	-	-	-	-	-
Previous Year March 2025		**0.15**	**-**	**-**	**-**	**0.15**
Previous Year March 2024	**-**	**0**	**-**		**-**	**292**

UNIVA FOODS LIMITED
CIN :L55101MH1991PLC063265
Notes forming part of accounts

(Rs. in Lakhs)

Note No.	Particulars	As at 31/03/2026	As at 31/03/2025
2	**Non-current Assets**		
	(a) Property, plant and equipment	-	-
	(b) Intangible assets	-	0
	Total	-	-
2	**Loans**		
	Loans receivable considered good - Unsecured		
	(b) Other loans		
	Inter Corporate Deposits	-	-
	Total	**0.00**	**0.00**
3	**Investments**		
	(i) Agreggate amount of quoted investments	-	-
	(ii) Agreggate amount of market value of quoted investments	-	-
	(ii) Agreggate value of unquoted Investments	-	-
	Total	-	-
4	**Cash & Cash Equivalents**		
	(a) Balances with banks		
	Balance with Scheduled Banks	4.44	0.47
	Fixed Deposit (For Guarantees given to Maharashtra Pollution Control Board for Erstwhile Hotel)	-	-
		4.44	**0.47**
	(b) Cash on hand	-	- \
	Total	**4.44**	**0.47**
5	**Others Current Assets**		
	(i) Mobilisation Advance	-	-
	(ii) Salary Advance	-	-
	(iii) TDS receivables	1.50	2.22
	(iv) Accrued Interest on Inter Corporate Deposit	-	-
	(v) Advance to Creditors	-	-
	(iv) Prepaid Expenses		
	Total (b)	**1.50**	**2.22**
	Total	**1.50**	**2.22**
5.2	The mobilisation advance is shown net of provisions/bad debts since considering the prevailing market conditions,the recovery from party is only upto 5%.		
5 (a)	**Sundry Debtors**		
	(i) Less than 6 months	13.50	
	(i) more than 6 months to 1 year	-	-
	(i) more than 1 year to 2 years	-	-
	(i) more than 2 years to 3 years		
	(i) more than 3 Years		
	Total	**13.50**	-

6 (a)	**Equity**				
	(a) Equity Share Capital				
	(i) Authorised				
	161,10,000 Equity Shares of 10/- each	1,610.00	1,610.00		
	(ii) Issued, subscribed and paid up:				
	143,22,800 Equity Shares of Rs. 10/- each fully paid up	1,432.28	1,432.28		
	Total	**1,432.28**	**1,432.28**		
	(b) Terms and conditions				
	The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share. In the event of liquidation of the Company, the holder of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders				
	(c) Shareholders holding more than 5% equity shares	**Current Year**		**Previous Year**	
	Name of Shareholder	**No. of equity shares held**	**% of Holdings**	**No. of equity shares held**	**% of Holdings**
	No. of shares held	-	-	-	-
	% of shareholding	0.00%	0.00%	0.00%	0.00%
	(d) Reconciliation of number of shares				
	No. of shares outstanding at the beginning of the year	1,432.88	1,432.88		
	Add: No. of shares issued during the year	-	-		
	Less: Shares bought back during the year	-	-		
	No. of shares outstanding at the end of the year	1,432.88	1,432.88		
	(e)Shares held by promoters at the end of the year	-	-		
		Current Year		**Previous Year**	
	Name of the Promoter/Promoter Group	**No. of equity shares held**	**% of Holdings**	**No. of equity shares held**	**% of Holdings**
	Mrs.Darshana Mahendra Thacker	-	-	-	-
	Mr.Mihir Mahendra Thacker	-	-	-	-
	Mr.Mahendra Ramanlal Thacker	-	-	-	-
	Mr.Maunik Mahendra Thacker	-	-	-	-
	Crystal Hospitality Services (Promoter Group)				
	Mrs.Shaik Haseena	-	-	-	0.00%
	Mr.Suresh Tangella	-	-	-	0.00%
6 (b)	**Other Equity**	**31/03/2026**	**31/03/2025**		
	Capital Reserve	1,000.00	1,000.00		
	Securities Premium	1,770.58	1,770.58		
	General Reserve	85.02	85.02		
	Retained Earnings (Surplus/(Loss) as per Profit & Loss Statement)	(4,376.33)	(4,363.47)		
	Total	**(1,520.73)**	**(1,507.87)**		
	Capital Reserve				
	Capital Reserve created on account of merger/ amalgamation. The balance will be utilized for issue of fully paid bonus shares and as per provisions of the Companies Act,2013.				
	Securities Premium				
	Balance of Security premium consist of premium on issue of share over its face value. The balance will be utilised for issue of fully paid bonus shares , buy-back of its own share as per provisions of the Companies Act, 2013				
	General Reserve				
	The Company appropriates a portion to General Reserves out of the profits voluntarily to meet future contingencies. The said reserves is available for payment of dividend to the shareholders as per the provisions of the of the Companies Act, 2013.				

	Retained Earnings (Surplus/(Loss) as per Profit & Loss Statement)			
	Represents excess of surplus after making adjustments if any from/to transfer to other reserves if any			
7	**Borrowings**			
	Loans from related parties: (Unsecured; from Directors)			
	Deepak Babulal Kharwad	3.49	71.84	
	Darshana M. Thacker	-	-	
	Mahendra R. Thacker	-	-	
	Shaik Haseena	-	-	
	Uday Srinivas	-	-	
	Total	**3.49**	**71.84**	
	Inter Corporate Loans	**100.00**		
	Grand Total	**103.49**	**71.84**	
8	**Other Financial Liabilities**			
	Other Financial Liabilities			
	Inter Corporate Loan	-		
	Advance Receivable from client	-	-	
	Total	**-**	**-**	
9	**Trade Payable**			
	(A) total outstanding dues of micro enterprises and small enterprises; and	-		
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	**1.63**	**1.55**	
	Total	**1.63**	**1.55**	
	Ageing of Trade payables	**As at 31/03/2026**	**As at 31/03/2025**	
	Less than 1 year	1.63	**1.55**	
	1-2 years	-	-	
	2-3 years	-	-	
	More than 3 years	-	-	
		1.63	**1.55**	
10	**Other current liabilities**			
	Other payables			
	Professional Fees Payable	2.00	2.30	
	TDS Payable	0.76	2.59	
	Total	**2.76**	**4.89**	

UNIVA FOODS LIMITED
CIN :L55101MH1991PLC063265
Notes forming part of accounts

(Rs. in Lakhs)

Note No.	Particulars	Year ended 31/03/2026	Year ended 31/03/2025
11	Revenue from Operations		
	Sale of Service	**15.00**	
	Consultancy Service Income	-	-
	Total	**15.00**	-
12	**Other Income**		
	Interest -on IT Refund	-	-
	on Interest Income		
	Liability written back	-	
	Credit balances written back	-	2.00
	Total	-	**2.00**
13	**Employee benefits expense**		
	Salaries and wages	2.64	1.95
1	**Depreciation**		
	Depreciation	-	0.03
	Total	-	**0.03**
14	**Other Expenses**		
	Payment to Auditor:		
	Advertisement Expenses	0.67	0.20
	Rent	-	-
	Audit Fees	-	-
	Annual Listing Fees	6.90	8.71
	Bank Charges	-	0.07
	Custody Fees	-	0.53
	E-Voting Charges	-	0.27
	License Fees	-	0.27
	Monitoring Fees	-	0.08
	Rates & Taxes	-	0.05
	Scrutiny Reports	-	0.15
	Fines & Penalty	15.72	6.74
	Interest Expenses	-	0.35
	Legal & Professional fees	1.76	2.53
	ROC Expenses	-	0.49
	Miscellaneous Expenses	-	-
	Sundry Balance write off	-	0.42
	Interest on TDS late payment	0.04	
	Total	**25.08**	**20.86**

15	Contingent liabilities not provided for in respect of:	As at 31/03/2026	As at 31/03/2025
15.1	Bank Guarantee excluding financial guarantees	-	-
	In respect of Bank Guarantees, the cash outflows, if any, could generally occur up the period over which the validity of the guarantees extends. The guarantee period is already over.		
15.2	The Company does not expect any reimbursements in respect of the above contingent liabilities.		
16	Commitments		
	The Company does not have any commitments at the year end		
17	In view of accounting as well as tax losses, no provision for taxation is considered necessary. Therefore reconciliation with accounting profit with tax losses is not applicable		
18	Deferred Tax Assets:		
	In accordance with the accounting policy, the deferred tax assets are generally recognised for all taxable temporary differences, losses and tax credit to the extent that is probable that taxable profits will be available against which those deductible temporary differences, losses and tax credits can be utilised.		
18.1.1	In absence of convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized, the company has not recognized the deferred tax assets in view of continuous losses as the management estimates that the company will not be able to recover these losses in near future, as under:		
18.1.1	On account of deductible temporary differences	-	-
18.1.2	On account of unused tax losses	193.24	193.24
18.1.3	On account of unused tax credits	-	-
18.2	The above deferred tax assets will be recognized if and when there is sufficient convincing evidence available on the estimated profits to recover the same by adjustments to taxable profits in future.		
18.3	Since no deferred tax assets are recognized in accordance with the IND AS 12, no reconciliation is required.		
19	Earnings per Share :		
	(a) Net Profit/(loss) after tax for the year (used as numerator)	(12.86)	(20.84)
	(b) Weighted average No.of equity shares outstanding used as denominator	143.23	143.23
	(c) Basic earning per equity share of face value of Rs. 10 each	(0.09)	(0.15)
	(d) Diluted earning per share of face value of Rs. 10 each	(0.09)	(0.15)
20	Segment Reporting:		
	segment reporting is not applicble as there are no different segment based on the product mix of the compnay		
20.1	Basis of identifying operating segments:		
	Operating segments are identified as those components of the Company:		
	(a) that engage in business activities to earn revenues and incur expenses (including transactions with any of the Company's other components;		
	(b) whose operating results are regularly reviewed by the Company's Board of Directors to make decisions about resource allocation and performance assessment and (c) for which discrete financial information is available		
	(c) for which discrete financial information is available		

20.2	Reportable segments:
	An operating segment is classified as reportable segment if reported revenue (including inter-segment revenue) or absolute amount of result or assets exceed 10% or more of the combined total of all the operating segments. Since neither revenue nor results or assets have more than 10% of the combined results, the Company has only one reportable segments based on the nature of its products and service
20.3	The geographical information in respect of revenues from external customers:
	(a) attributed to the company's country of domicile (b) attributed to all foreign countries in total from which the company derives revenues
20.4	There are no revenues from external customers attributed to an individual foreign country which are material. There are no non current assets attributed to any foreign country.
20.5	The Company does not have major customers having revenues from transactions with a single external customer amounting to 10 per cent or more of its total revenues.
21	Balances of borrowings, loans and advances given, current assets and current liabilities are taken as per confirmation by the management.
22	Related party Disclosures
22.1	List of related companies / firms
22.1.1	Companies / Firms controlled by the directors and their relatives
22.1.2	Key Management Personal (A) Mallinath Madineni - Managing Director (wef 28-06-2024) (B) Deepak Babulal Kharwad - Director (wef 28-06-2024) (C) Gayathri Srinivasan Iyer - Independent Director (wef 06-07-2024) (D) Prasoon Mishra - Independent Director (wef 06-07-2024) (E) Gunjan Jain - Company Secretary (wef 26-07-2024)
22.2	Related party transactions: Borrowings - Current **(a) Deepak Kharwad**

Opening Balance		
Add: Borrowing during the year	72.56	
Less: Loan Repaid	0.71	-
Balance at the year end	71.84	

22.3	Outstanding balances at the year end are unsecured and settlement occurs in cash. These borrowings are interest free.
22.3	
22.4	The Company has not recorded any impairment of receivables relating to amount owed by related parties for which provision has been made for bad debts.
22.5	This assessment is undertaken each financial year through examining the financial position of the related parties and the market in which the related parties operate.
23	There are no amounts due and outstanding to be credited to Investor Education & Protection Fund as at March 31, 2026
24	The Net worth of the company has substancially be eroded and hence the assessment of going concern has been made by the management . The manangement has future plans adequate arrangements for the funds or carrying out the business activities for which the management is looking for avenues for investment, and based on its judgement and future planning, the accounts are prepared under the concept of going concern.
25	In the opinion of the board, the Current Assets, Loans and Advances have a value on realisation in the ordinary course of business at least equal to the amount at which these are stated in the balance sheet and provisions for all the known liabilities have been made, subject to read with the notes.
26	The Company does not have any proceeding initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made
27	The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets
28	The Compnay has not a declared wilful defaulter by any bank or financial institution or other lender
29	the company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956
30	The Company does not have any charges or satisfaction yet to be registered with ROC beyond the statutory period
31	The company does not have any subsidiaries. Therefore provisions of clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017
32	The Company shall not have any transactions which are not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the income tax act, 1961)
33	The Company has not traded or invested in crypto currency or virtual currency during the financial year
34	There are no cases of Whistle Blower reported in the Company during the year.

UNIVA FOODS LIMITED

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Notes forming part of accounts

(i) Financial Instruments classification by category

(Rs. in Lakhs)

	The carrying value and fair value of finacial instruments at the end of 31 March 2026	(Refer Note No. to the financial statements)	At cost	At amortised Cost	At fair value through Profit or Loss	At fair value through Other Comphrensive Income (OCI)	Total Carrying Value 31 March 2026	Total Fair Value
35								
	(1) ASSETS							
	Non-current financial assets							
	(i) Investments	**1**	-	-	-	-	-	-
	(ii) Loans	**2**	-	-	-	-	-	-
								-
	Current financial assets							-
	(i) Investments	**3**	-				-	-
	(ii) Cash and cash equivalents	**4**	4.44				4.44	4.44
	Total financial Assets		**4.44**	**-**	-	-	**4.44**	**4.44**
	(2) LIABILITIES							
	Non-current financial liabilities							
	(i) Borrowings	**7**	103.49	-	-	-	103.49	103.49
	(b) Other Financial Liabalities	**8**	-				-	-
	Total financial liabilities		**103.49**	**-**	-	-	**103.49**	**103.49**

(In Lacs)

	The carrying value and fair value of finacial instruments at the end of 31 March 2025	(Refer Note No. to the financial statements)	At cost	At amortised Cost	At fair value through Profit or Loss	At fair value through Other Comphrensive Income (OCI)	Total Carrying Value 31 March 2025	Total Fair Value
35								
	(1) ASSETS							
	Non-current financial assets							
	(i) Investments	1	-	-	-	-	-	-
	(ii) Loans	2	-	-	-	-	-	-
	Current financial assets							
	(i) Investments	3	-				-	-
	(ii) Cash and cash equivalents	4	0.47				0.47	0.47
	Total financial Assets		**0.47**	-	-	-	**0.47**	**0.47**
	(2) LIABILITIES							
	Non-current financial liabilities							
	(i) Borrowings	**7**	71.84	-	-	-	72	71.84
	(b) Other Financial Liabalities	8	-				-	-
	Total financial liabilities		**71.84**	**-**	-	-	**72**	71.84

(a) The carrying amounts of Non - Current investments are considered as Fair Value in absence of avaibility of fair value .

(b) The carrying amounts of Current investments and cash and cash equivalents and other current assets are considered to be the same as their fair values, due to their short-term nature.

(c')For financial assets and liabilities that are measured at fair value, the carrying amounts are equal to the fair values.

UNIVA FOODS LIMITED					
CIN :L55101MH1991PLC063265					
Notes forming part of accounts					
35	Financial Instruments (Contd...:)				
35(ii)	Fair Value Measurement				
(i)	Fair Value hierarchy				
	Level 1 - Quoted Prices (Unadjusted) in active markets for identical assets or liabilities				
	Level 2 - Inputs other than quoted prices included within Level 1 that are aobservable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from price)				
	Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs)				
(ii)	The following table presents fair value hierarchy of assets and liabilities measured at fair value :				
	As at 31 March 2025				(in
	Particulars	Fair value	Fair Value measurement using		
			Level 1	Level 2	Level 3
	Non Current Investments				
	Fair value at carrrying cost (Equity instruments designated upon initial recognition)	-	-	-	-
	Current Investments				
	Fair value at carrrying cost	-	-	-	-
	As at 31 March 2024				(in
	Particulars	Fair value	Fair value/measurement using		
			Level 1	Level 2	Level 3
	Non Current Investments				
	Fair value at carrrying cost (Equity instruments designated upon initial recognition)	-	-	-	-
	Current Investments				
	Fair value at carrrying cost	-	-	-	-

UNIVA FOODS LIMITED
CIN :L55101MH1991PLC063265
Notes forming part of accounts

(Rs. in Lakhs)

35(iii)	Financial risk management	As at 31/03/2026	As at 31/03/2025
	The Company has exposure to the following risks arising from financial instruments: - credit risk; - liquidity risk; and - market risk	0	0

Risk management framework

The Company's Audit Committee oversees compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The Audit Committee is assisted in its oversight role by Internal Audit. Internal Audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the Audit Committee.

(a) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and investments in debt securities.

The carrying amount of financial assets represents the maximum credit exposure. The Company monitor credit risk very closely. The Management impact analysis shows credit risk and impact assessment as low.

Current Assets

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk of the industry and country in which customers operate. Since there are no revneue genrated from operations, there are no major risks.

The Company establishes an allowance for impairment that represents its expected credit losses in respect of trade and other receivables. The management uses a simplified approach for the purpose of computation of expected credit loss for trade receivables

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer/party. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk of the industry and country in which customers operate. In view of no operations from its core activites, there are no risks envisaged by the company

The gross carrying amount of trade receivables

During the period, the Company has made no write-offs of trade receivables, as it does not have any trade receivables. The Company management also pursue all legal option for recovery of dues wherever necessary based on its internal assessment when such a need arise.

A default on a financial asset is when counterparty fails to make payments within 60 days when they fall due.

Reconciliation of loss allowance provision – Loan and advances	As at 31/03/2026	As at 31/03/2025
Balance in the beginning	-	**14.41**
Provisions made during the year	-	14.41
Balance at the year end	-	-

(b) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are fallen due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation

UNIVA FOODS LIMITED	
CIN :L55101MH1991PLC063265	
Notes forming part of accounts	
	Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding to meet obligations
	Management monitors rolling forecasts of the Company's liquidity position (comprising the undrawn borrowing facilities) and cash and cash equivalents on the basis of expected future cash flows. This is generally carried out and monitored through caproate office of the Company in accordance with practice and limits set by the Company. These limits vary to take into account requirement, future cash flow and the liquidity in which the entity operates. In addition, the Company's liquidity management strategy involves projecting cash flows considering the level of liquid assets necessary to meet these, monitoring
	(i) Financing arrangements
	The company did not have any financial arrangements during the year from the banks or any other
	(ii) Maturities of financial liabilities
	The company does not have any contractual maturities of financial liabilities at the reporting date.
	(c) Market risk
	Market risk is the risk that changes in market prices – such as foreign exchange rates and interest rates – will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.
	(d) Currency risk
	Since the Company does not have any exposure related to forein exchange transactions, there is no
	(e) Sensitivity analysis
	Since there is no currency risk exposure, no sentivity analysis can be presented.
	(f) Interest rate risk
	The Company's does not have any interest borrowings. Therefore there is no intrest risk from its borrowings. In respect of loans and advances, the rate of interest is fixed in accordance with the
	(g) Exposure to interest rate risk
	There is no interest rate risk envisaged by the management as the company does not have such exposure.

	(h) Cash flow sensitivity analysis for variable-rate instruments		
	In view of no interest risk for any exposure, the sensivity analysis is not presented.		
	(i) Fair value sensitivity analysis for fixed-rate instruments		
	The Company does not account for any fixed-rate financial assets or financial liabilities at fair value through profit or loss. Therefore, a change in interest rates at the reporting date would not affect profit or		
36	The financial assets consisting of non current and current investments, non current loans and advances which constitute less than 50% of its total assets, though the income is 100% from the financial assets. Since both the conditions are not fulfilled by the compay for registration as a deemed NBFC, provisions as a loan company are not attracted.		
37	Value of imports calculated on C.I.F basis by the company during the financial year	-	-
38	Expenditure in foreign currency during the financial year	NIL	-
39	Management is expecting that company will recover the carrying amount of assets and liabilities and the values stated in the financial statements will not be affected in near future / long term period and thefore the financials have been prepared under Going concern assumption.		
40	There are no event having impact on the accounts up to the date of signing these accounts from the end of the financial year.		
41	The previous year figures have been re-grouped/rearranged and / or reclassified wherver considered necessary.		

UNIVA FOODS LIMITED
CIN :L55101MH1991PLC063265
Followings Ratios are to be disclosed

			31.03.2026		31.03.2025	
1	Current Ratio	Current Assets	5.94	1.35	2.75	0.41
		Current Liabilities	4.39		6.69	
2	Debt Equity Ratio	Debt	103.49	-1.17	50.96	0.93
		Equity	(88.45)		54.75	
3	Debt Service Coverage Ratio	Net Operating Income	-12.72	-0.12	(71.07)	-1.39
		Total Debt Service	103.49		50.96	
4	Return on Equity	NPAT	(12.86)	0.15	(71.07)	1.30
		Equity	(88.45)		-54.75	
5	Inventory Turnover Ratio	Cost of Goods sold	NIL	NIL	NIL	NIL
		Avergae Inventory				
6	Trade Receivable T/O Ratio	Net Credit Sales	15	0.00	2.72	NIL
		Avg Accounts Receivable	0		0	
7	Trade Payable T/O Ration	Net Credit Purchases	0	0.00	0	NIL
		Average Trade Payables	1.59		2.06	
8	Net Capital T/o Ratio	Net Sales	15	9.71	2.7222	(0.69)
		Wcap	1.55		-3.94	
9	Net Profit Ratio	Net Profit	-12.72	(12.72)	(71.07)	(26.11)
		Net Sales	1		2.72	
10	Return on Capital Employed	EBIT	-12.72	-0.27	(71.07)	(1.52)
		Capital Employed	46.76		46.76	
11	Return on Investment		NIL	NIL	NIL	NIL